



सत्यमेव जयते

Government of West Bengal

Appropriation Accounts
1965-66

TO BE TREATED AS CONFIDENTIAL TILL PRESENTED TO THE LEGISLATURE

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1967

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Comptroller and Auditor-General of India

1967

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1965-66 presents the accounts of sums expended in the year ended the 31st March 1966 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

‘O’ stands for original grant or appropriation.

‘S’ stands for supplementary grant or appropriation.

‘R’ stands for reappropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriation and expenditure are shown in italics.

Summary of Appropriation Accounts

| Number and name of Grant or Appropriation. | Grant or Appropriation. | Expenditure. | Expenditure compared with Grant or Appropriation. | |
|--|----------------------------|--------------|--|--|
| | | | Less than granted/ appropriated. | More than granted/ appropriated. |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 1. Taxes on Income other than Corporation Tax— | | | | |
| Voted .. | 7,53,000 | 7,11,478 | 41,522 | .. |
| Charged .. | 1,000 | 60 | 940 | .. |
| 2. Land Revenue— | | | | |
| Voted .. | 9,06,71,000 | 7,45,26,299 | 1,61,44,701 | .. |
| Charged .. | 5,45,000 | 5,22,793 | 22,207 | .. |
| 3. State Excise Duties— | | | | |
| Voted .. | 71,59,000 | 66,51,510 | 5,07,490 | .. |
| Charged .. | 1,000 | .. | 1,000 | .. |
| 5. Sales Tax— | | | | |
| Voted .. | 42,61,000 | 38,75,123 | 3,85,877 | .. |
| Charged .. | 1,000 | .. | 1,000 | .. |
| 6. Other Taxes and Duties— | | | | |
| Voted .. | 20,19,000 | 17,14,030 | 3,04,970 | .. |
| 7. Stamps— | | | | |
| Voted .. | 20,35,000 | 22,06,932 | .. | 1,71,932 |
| 8. Registration Fees— | | | | |
| Voted .. | 89,27,000 | 40,56,452 | .. | 1,29,452 |
| 9. Interest on Debt and Other Obligations— | | | | |
| Voted .. | 60,00,000 | 48,51,203 | 11,48,797 | .. |
| Charged .. | 20,30,30,000 | 17,28,02,797 | 3,02,27,203 | .. |
| Appropriation for Reduction or Avoidance of Debt— | | | | |
| Charged .. | 4,19,12,000 | 4,19,12,000 | .. | .. |

Summary of Appropriation Accounts—contd.

| Number and name of Grant or Appropriation. | Grant or Appropriation. | Expenditure. | Expenditure compared with Grant or Appropriation. | |
|--|-------------------------|--------------|---|---------------------------------|
| | | | Less than granted/appropriated. | More than granted/appropriated. |
| 1 | 2 | 4 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 11. Parliament, State and Union Territory Legislatures— | | | | |
| Voted .. | 43,64,000 | 46,58,392 | .. | 2,94,392 |
| <i>Charged</i> .. | 85,000 | 62,339 | 22,661 | — |
| 12. General Administration— | | | | |
| Voted .. | 4,47,38,000 | 4,39,32,762 | 8,05,238 | — |
| <i>Charged</i> .. | 13,69,000 | 12,89,608 | 79,392 | — |
| 13. Administration of Justice— | | | | |
| Voted — | 1,39,12,000 | 1,30,67,661 | 8,44,339 | — |
| <i>Charged</i> — | 44,62,000 | 44,08,414 | 53,586 | — |
| 14. Jails— | | | | |
| Voted — | 1,53,57,000 | 1,61,95,218 | — | 8,38,218 |
| 15. Police— | | | | |
| Voted .. | 14,85,99,000 | 14,23,01,307 | 62,97,693 | — |
| <i>Charged</i> .. | 1,78,000 | 1,77,607 | 393 | .. |
| 16. Miscellaneous Departments—Fire Services— | | | | |
| Voted .. | 57,86,000 | 60,55,692 | .. | 2,69,692 |
| 17. Miscellaneous Departments—Excluding Fire Services— | | | | |
| Voted .. | 3,72,07,000 | 3,25,56,484 | 46,50,518 | .. |
| <i>Charged</i> .. | 29,000 | .. | 29,000 | .. |
| 18. Scientific Departments— | | | | |
| Voted .. | 77,000 | 67,522 | 9,478 | .. |
| 19. Education— | | | | |
| Voted .. | 30,47,69,000 | 32,09,76,606 | .. | 1,62,07,606 |

Summary of Appropriation Accounts—*contd.*

| Number and name of Grant or Appropriation. | Grant or Appropriation. | Expenditure. | Expenditure compared with Grant or Appropriation. | |
|--|-------------------------|--------------|---|---------------------------------|
| | | | Less than granted/appropriated. | More than granted/appropriated. |
| 1 | 2 Rs. | 3 Rs. | 4 Rs. | 5 Rs. |
| 20. Medical— | | | | |
| Voted .. | 12,70,05,000 | 12,98,96,321 | .. | 28,91,321 |
| Charged .. | 11,000 | 10,978 | 22 | .. |
| 21. Public Health— | | | | |
| Voted .. | 4,73,29,000 | 6,26,36,132 | .. | 1,53,07,132 |
| Charged .. | 2,000 | .. | 2,000 | .. |
| 22. Agriculture—Agriculture— | | | | |
| Voted .. | 15,11,50,000 | 15,60,67,219 | .. | 49,17,219 |
| Charged .. | 55,000 | 3,078 | 51,922 | .. |
| 23. Agriculture—Fisheries— | | | | |
| Voted .. | 1,08,40,000 | 55,19,959 | 53,20,041 | .. |
| 24. Animal Husbandry— | | | | |
| Voted .. | 6,75,63,000 | 6,32,51,190 | 43,11,810 | .. |
| Charged .. | 21,007 | .. | 21,007 | .. |
| 25. Co-operation— | | | | |
| Voted .. | 97,03,000 | 80,44,095 | 16,58,905 | .. |
| 26. Industries—Industries— | | | | |
| Voted .. | 4,94,79,000 | 3,40,02,573 | 1,54,76,427 | .. |
| Charged .. | 43,000 | 1,40,145 | .. | 97,145 |
| 27. Industries—Cottage Industries— | | | | |
| Voted .. | 2,49,40,000 | 1,99,34,106 | 50,05,894 | .. |
| Charged .. | 8,781 | .. | 8,781 | .. |
| 28. Industries—Cinchona— | | | | |
| Voted | 34,73,500 | 34,84,164 | .. | 10,664 |
| 29. Community Development Projects, etc.— | | | | |
| Voted .. | 5,50,14,000 | 4,62,81,778 | 87,32,222 | .. |
| Charged .. | 62,59,000 | 62,96,362 | .. | 37,362 |
| 30. Labour and Employment— | | | | |
| Voted .. | 3,30,04,000 | 3,28,44,815 | 1,59,185 | .. |

Summary of Appropriation Accounts—contd.

| Number and name of Grant or Appropriation. | Grant or Appropriation. | Expenditure. | Expenditure compared with Grant or Appropriation. | |
|--|-------------------------|--------------|---|----------------------------------|
| | | | Less than granted/ appropriated. | More than granted/ appropriated. |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and other Backward Classes— | | | | |
| Voted .. | 1,88,77,000 | 1,71,10,544 | 17,66,456 | .. |
| Charged .. | 5,000 | 4,958 | 42 | .. |
| 32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes— | | | | |
| Voted .. | 1,67,95,000 | 1,78,93,742 | .. | 10,98,742 |
| 33. Irrigation— | | | | |
| Voted .. | 12,41,52,000 | 10,58,67,465 | 1,82,84,535 | .. |
| Charged .. | 24,000 | 2,856 | 21,144 | .. |
| 34. Public Works— | | | | |
| Voted .. | 23,32,06,000 | 23,50,24,283 | .. | 18,18,283 |
| Charged .. | 11,71,000 | 11,07,487 | 63,513 | .. |
| 35. Greater Calcutta Development Schemes— | | | | |
| Voted .. | 4,19,86,000 | 2,18,94,532 | 2,00,91,468 | .. |
| 36. Ports and Pilotage— | | | | |
| Voted .. | 18,52,000 | 11,97,651 | 6,54,349 | .. |
| 37. Road and Water Transport Schemes— | | | | |
| Voted .. | 1,21,52,000 | 65,83,331 | 55,68,669 | .. |
| Charged .. | 2,51,000 | 1,71,260 | 79,740 | .. |
| 38. Famine Relief— | | | | |
| Voted .. | 5,26,65,000 | 5,05,68,092 | 20,96,908 | .. |

Summary of Appropriation Accounts—*contd.*

| Number and name of Grant or Appropriation. | | Grant or Appropriation. | Expenditure. | Expenditure compared with Grant or Appropriation. | |
|---|---|----------------------------|--------------|--|--|
| | | | | Less than granted/ appropriated. | More than granted/ appropriated. |
| 1 | | 2 | 3 | 4 | 5 |
| | | Rs. | Rs. | Rs. | Rs. |
| 39. | Pensions and Other Retirement Benefits— | | | | |
| | Voted .. | 2,64,84,000 | 1,77,68,836 | 87,15,164 | .. |
| | <i>Charged</i> .. | 4,27,000 | 3,60,712 | 66,288 | .. |
| 40. | Privy Purses and Allowances of Indian Rulers— | | | | |
| | Voted .. | 1,52,000 | 1,49,125 | 2,875 | .. |
| 41. | Stationery and Printing— | | | | |
| | Voted .. | 1,06,35,006 | 99,72,487 | 16,62,513 | — |
| 42. | Forest— | | | | |
| | Voted .. | 2,30,12,000 | 2,03,43,137 | 26,68,863 | .. |
| | <i>Charged</i> .. | 7,000 | 6,729 | 271 | .. |
| 43. | Miscellaneous—Contributions— | | | | |
| | Voted .. | 2,53,87,000 | 2,48,59,373 | 5,27,627 | .. |
| | <i>Charged</i> .. | 8,91,000 | 8,90,091 | 909 | .. |
| 44. | Miscellaneous—Other Miscellaneous Expenditure— | | | | |
| | Voted .. | 12,83,05,000 | 10,82,01,562 | 2,01,03,488 | .. |
| | <i>Charged</i> .. | 9,80,655 | 1,39,863 | 8,40,992 | — |
| 45. | Miscellaneous—Expenditure on Displaced Persons— | | | | |
| | Voted .. | 5,74,85,000 | 4,51,04,800 | 1,23,80,200 | .. |
| | <i>Charged</i> .. | 36,73,000 | 33,25,679 | 3,47,321 | .. |
| 47. | Pre-Partition Payments— | | | | |
| | Voted .. | 64,000 | 63,975 | 25 | .. |

Summary of Appropriation Accounts—contd.

| Number and name of Grant or Appropriation. | Grant or Appropriation. | Expenditure. | Expenditure compared with Grant or Appropriation. | |
|---|----------------------------|-----------------------|--|--|
| | | | Less than granted/ appropriated. | More than granted/ appropriated. |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 48. Expenditure connected with the National Emergency— | | | | |
| Voted .. | 4,59,52,000 | 3,11,00,346 | 1,48,51,654 | .. |
| 49. Capital Outlay on Multipurpose River Schemes—Damodar Valley Project— | | | | |
| Voted .. | 12,89,92,000 | 8,19,41,747 | 4,70,50,253 | .. |
| 50. Capital Outlay on Public Works— | | | | |
| Voted .. | 12,02,44,000 | 10,06,00,674 | 1,96,43,326 | .. |
| Charged .. | 7,67,000 | 6,000 | 7,61,000 | .. |
| 51. Capital Outlay on Schemes of Gov- ernment Trading— | | | | |
| Voted .. | 1,11,65,87,000 | 77,92,02,460 | 33,73,84,540 | .. |
| Charged .. | 20,000 | 9,102 | 10,898 | .. |
| Public Debt— | | | | |
| Charged .. | 29,28,12,000 | 15,24,25,500 | 14,03,86,500 | .. |
| 53. Loans and Advances by State and Union Territory Govern- ments— | | | | |
| Voted .. | 25,68,85,000 | 24,31,03,741 | 1,37,81,259 | .. |
| Total— | | | | |
| Voted .. | 3,71,30,03,500 | 3,15,79,18,926 | 69,90,39,227 | 4,39,54,653 |
| Charged .. | 55,90,41,443 | 38,60,76,218 | 17,30,99,732 | 1,34,507 |
| Grand Total | 4,27,20,44,943 | 3,54,39,95,144 | 77,21,38,959 | 4,40,89,160 |

Summary of Appropriation Accounts—contd.

The expenditure shown above does not include an amount of Rs. 25,60,012 met out of advances taken from the Contingency Fund which were not subsequently recouped to the Fund during the year. The details of this expenditure are as follows :

| Major Head | Amount of Advance | | Date of sanction of Advance |
|--|-------------------|-----------------|---|
| | Voted. | Charged | |
| | Rs. | Rs. | |
| 23—Police | .. | 92,320 | 28th October, 1965. |
| 35—Industries | .. | 11,303 | Rs. 500 on the 12th April, 1965 and Rs. 10,803 on the 19th November, 1965. |
| 96—Capital Outlay on Industrial and Economic Development | 21,00,000 | .. | Rs. 6,00,000 on the 19th November, 1965 and Rs. 15,00,000 on the 18th December, 1965. |
| 103—Capital Outlay on Public Works. | — | 3,56,389 | Rs. 24,619 on the 10th October, 1965 and Rs. 3,31,770 on the 30th October, 1965. |
| Total | 21,00,000 | 4,60,412 | |
| Grand Total | 25,60,012 | | |

The excesses over the following grants require regularisation :

| Number of Grant. | Name of the Grant. |
|------------------|---|
| 7 | Stamps. |
| 8 | Registration Fees. |
| 11 | Parliament, State and Union Territory Legislatures. |
| 14 | Jails. |

Summary of Appropriation Accounts—contd.

| Number of Grant. | Name of the Grant. |
|------------------|---|
| 16 | Miscellaneous Departments—Fire Services. |
| 19 | Education. |
| 20 | Medical. |
| 21 | Public Health. |
| 22 | Agriculture—Agriculture. |
| 28 | Industries—Cinchona. |
| 32 | Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes. |
| 34 | Public Works. |

The excesses which occurred over the following charged appropriations also require regularisation :

| Number of Appropriation. | Name of Appropriation. |
|--------------------------|--------------------------------------|
| 26 | Industries—Industries. |
| 29 | Community Development Projects, etc. |

As the grants and appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

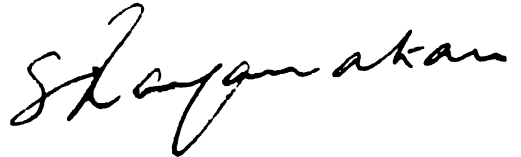
The reconciliation between the total expenditure according to the Appropriation Accounts for 1965-66 and the Finance Accounts for this year is shown below :

| | Voted Rs. | Charged Rs. |
|---|----------------|----------------|
| Total expenditure according to the Appropriation Accounts. | 3,15,79,18,926 | 38,60,76,218 |
| <i>Deduct</i> —Total of recoveries shown in Appendix (Page 169). | 1,23,20,46,012 | 94,207 |
| Net total expenditure as shown in Statement No. 10 of the Finance Accounts. | 1,92,58,72,914 | 38,59,82,011 |

Summary of Appropriation Accounts—*concl'd.*

The details of the recoveries referred to are given in the Appendix (Pages 166—169):

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1967.



**Comptroller and Auditor-General
of India.**

NEW DELHI

THE

Grant No. 1—Taxes on Income other than Corporation Tax

10

| | Total Grant or Approp- riation. | Actual Expenditure. | Excess + Saving— |
|--|---------------------------------------|------------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major Head "4—Taxes on Income other than Corporation Tax" | | | |
| Voted— | Rs. | | |
| Original .. | 7,53,000 | 7,11,478 | -41,522 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (31st March, 1966) | .. | .. | 41,262 |
| Charged— | | | |
| Original .. | 1,000 | 60 | -940 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (31st March, 1966). | .. | .. | 962 |

Grant No. 2—Land Revenue

| | Total Grant or Appropriation. | Actual Expenditure. | Excess + Saving— |
|---|----------------------------------|------------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major Heads "9—Land Revenue", "76—Other Miscellaneous Com- pensations and Assignments" and "92—Payment of Compensation to Land-holders, etc., on the abo- lition of the Zamindari System". | | | |
| Voted— | Rs. | | |
| Original .. | 9,06,71,000 | 7,45,26,299 | -1,61,44,701 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March, 1966). | .. | .. | 1,30,73,487 |
| Charged— | | | |
| Original .. | 4,95,000 | 5,22,793 | -28,207 |
| Supplementary .. | 50,000 | | |
| Amount surrendered during the year | .. | .. | Nil |

Notes and comments—

Voted Grant

- (i) The saving of Rs. 161.45 lakhs formed 17.8 per cent. of the provision.
(ii) The saving occurred mainly under the following group head :

| | Total Grant. | Actual Expenditure. | Excess+ Saving-- |
|---|----------------------|---------------------|------------------|
| | (In lakhs of rupees) | | |
| “92—Payment of compensation to land-holders etc., on the abolition of the Zamindari System”. | | | |
| COMPENSATION— | | | |
| Final Compensation in lieu of acquired lands. | | | |
| | Rs. | | |
| O .. | 3,00.00 | | |
| R .. | -1,32.00 | | |
| | 1,68.00 | 1,71.00 | +3.00 |

The net saving of Rs. 1,29.00 lakhs formed 43 per cent. of the original provision, and was stated to be mainly due to :

- (a) stoppage of local payments owing to non-availability of police escorts (Rs. 78.93 lakhs), and
(b) non-payment of final compensation to the ex-intermediaries due to non-preferment of claims and/or non-furnishing of complete documents by them (Rs. 52.62 lakhs).

There were also considerable savings owing to non-preferment of claims by the ex-intermediaries, under this group head in the previous four years as shown below :

| Year, | Original provision. | Total saving. | Percentage of saving to the original provision. |
|---------------|----------------------|---------------|---|
| | (In lakhs of rupees) | | |
| 1961-62 | 3,00.00 | 2,97.94 | 99.3 |
| 1962-63 | 3,30.00 | 3,00.72 | 91.1 |
| 1963-64 | 2,00.00 | 97.31 | 48.7 |
| 1964-65 | 2,70.00 | 1,28.76 | 47.7 |

(iii) Substantial provision remained unutilised under the following group-heads also :—

| Total Grant | Actual Expenditure. | Excess + Saving— |
|----------------|------------------------|---------------------|
|----------------|------------------------|---------------------|

(In lakhs of rupees)

“9—Land Revenue”

**B—MANAGEMENT OF GOVERN-
MENTS ESTATES :**

**B(d)—Administration of West Ben-
gal Agricultural Lands and
Fisheries (Acquisition and Re-
settlement) Act, 1958**

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 2.85 | } | 0.34 | 0.37 | +0.03 |
| R | .. | -2.51 | | | | |

The net saving of Rs. 2.48 lakhs in the original provision (87 per cent.) was attributed to non-acquisition of land and fisheries under the West Bengal Agricultural Lands and Fisheries (Acquisition and Re-settlement) Act, 1958, due to some legal impediments; in the previous year there was a saving of Rs. 1.45 lakhs (80.6 per cent.) in the original provision for the same reason.

**C(g)—Demarcation of boundary
between West Bengal and East
Pakistan :**

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 6.35 | } | 5.08 | 3.13 | -1.95 |
| R | .. | -1.27 | | | | |

The total saving of Rs. 3.22 lakhs in the original provision (50.7 per cent.) was attributed to suspension of a portion of field work due to disturbed conditions.

**E—EXPENDITURE IN CONNEC-
TION WITH EX-ZAMINDARI
ESTATES :**

E(b)—Outlay on Improvement.

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 26.72 | } | 20.00 | 15.51 | -4.49 |
| R | .. | -6.72 | | | | |

The reasons for the total saving of Rs. 11.21 lakhs in the original provision (42 per cent.) were not furnished by the controlling officer.

There was considerable saving under this group-head during the last four years also as indicated below :

| Year. | Original provision. | Total saving (and its percentage to the original provision.) |
|-----------------|----------------------|--|
| | (In lakhs of rupees) | |
| 1961-62 | 44.54 | 21.83 (49%) |
| 1962-63 | 40.09 | 18.13 (45.2%) |
| 1963-64 | 33.39 | 15.62 (46.8%) |
| 1964-65 | 29.16 | 12.14 (41.6%) |

(iv) Following are the cases of failure to surrender unutilised lump provisions. The reasons for the non-utilisation and non-surrender were not furnished.

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----------------------|--------------------|-----------------|
| | (In lakhs of rupees) | | |
| Lump provision for Additional Dearness Allowance. | 15.06 | .. | —15.06 |
| Lump provision for Medical Benefit Scheme. | 14.46 | .. | —14.46 |

Grant No. 3—State Excise Duties

| | | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving— |
|---|-----------|------------------------------|--------------------|-----------------|
| | | Rs. | Rs. | Rs. |
| Major Head "10—State Excise Duties." | | | | |
| Voted— | | | | |
| | Rs. | | | |
| Original .. | 71,59,000 | } 71,59,000 | 66,51,510 | — 5,07,490 |
| Supplementary .. | .. | | | |
| Amount surrendered during the year (31st March, 1966) | | | .. | 2,59,000 |
| Charged— | | | | |
| Original .. | 1,000 | } 1,000 | .. | —1,000 |
| Supplementary .. | .. | | | |
| Amount surrendered during the year (31st March, 1966) | | | | 295 |

| | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|---------------------------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major Head "12—Sales Tax" | | | |
| Voted— | | | |
| | Rs. | | |
| Original .. | 42,61,000 | 38,75,123 | —3,85,877 |
| Supplementary .. | 1.. | | |
| } 42,61,000 | | | |
| Amount surrendered during the year (31st March, 1966) | | .. | 2,82,000 |
| Charged— | | | |
| | Rs. | | |
| Original | 1,000 | 1,000 | —1,000 |
| Supplementary .. | .. | | |
| } 1,000 | | 1,000 | —1,000 |
| Amount surrendered during the year (31st March, 1966) | | | 1,000 |

Grant No. 6—Other Taxes and Duties (All Voted)

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major Head "13—Other Taxes and Duties" | | | |
| | Rs. | | |
| Original .. | 20,19,000 | 17,14,030 | —3,04,970 |
| Supplementary .. | .. | | |
| } 20,19,000 | | | |
| Amount surrendered during the year (31st March, 1966) | | .. | 2,74,000 |

Notes and comments

The saving of Rs. 3.05 lakhs formed 15.1 per cent. of the original provision.

A case of large saving is given below :

A—COLLECTION CHARGES—**A(1)—Entertainment Tax—**

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 2.92 | } 1.64 | 1.59 | —0.05 |
| R | .. | —1.28 | | | |

The saving of Rs. 1.33 lakhs forming 45.5 per cent of the original provision was stated to be mainly due to partial receipt of departmental bills on account of cost of stamps supplied by the Controller of Stamps, Nasik.

Grant No. 7—Stamps (All Voted)

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|---------------------------------------|-------------|--------------------|-----------------|
| | Rs. | Rs. | Rs. |
| Major Head "14—Stamps" | | | |
| | Rs. | | |
| Original .. | 18,33,000 | 22,06,932 | +1,71,932 |
| Supplementary | 2,02,000 | | |
| Amount surrendered during the year .. | | .. | Nil |

Notes and comments

(i) The excess of Rs. 1,71,932 over the grant requires regularisation.

In view of the excess, the supplementary grant of Rs. 2.02 lakhs obtained as late as on the 30th March, 1966 proved inadequate.

(ii) The excess occurred under the following sub-heads and were partly counter-balanced by savings under other sub-heads.

(In lakhs of rupees)

A—NON-JUDICIAL—**A2—Charges for the sale of stamps (discount)**

| | | | | |
|------|------|-------|-------|-------|
| O .. | 8.60 | 10.00 | 12.04 | +2.04 |
| R .. | 1.40 | | | |

As in the previous years, the excess under the sub-head was explained as due to increased payment of discount to stamp venders as a result of increased sale of stamps during the closing months of the year.

A1—Superintendence—

District Establishment—

Contract contingencies—

| | | | | |
|------|------|------|------|-------|
| O .. | 0.66 | 0.81 | 0.82 | +0.01 |
| S .. | 0.13 | | | |
| R .. | 0.02 | | | |

Reserve State Stamp Stores

| | | | |
|-----------------------|------|------|-------|
| Pay of establishment— | 0.12 | 0.13 | +0.01 |
|-----------------------|------|------|-------|

(iii) Excess over the grant occurred in the preceding three years also as indicated below :

| Year | Total provision | Excess |
|------------|----------------------|--------|
| | (In lakhs of rupees) | |
| 1962-63 .. | 12.77 | 1.02 |
| 1963-64 .. | 14.85 | 0.93 |
| 1964-65 .. | 17.06 | 1.23 |

Grant No. 8—Registration Fees (All voted)

| | Total Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major Head "15—Registration Fees" | | | |
| | Rs. | | |
| Original .. | 39,16,000 | 40,56,452 | +1,29,452 |
| Supplementary .. | 11,000 | | |
| Amount surrendered during the year | .. | .. | Nil |

Notes and comments—

(i) The excess of Rs. 1,29,452 requires regularisation. The supplementary grant of Rs. 0.11 lakh obtained on the 30th March, 1966 did not cover even 10 per cent. of the additional expenditure.

(ii) The excess occurred under the following sub-heads :

(In lakhs of rupees)

B—DISTRICT CHARGES—

B-3—Allowances, honoraria, etc.—

| | | | | |
|------|------|------|------|-------|
| O .. | 5.45 | 7.87 | 8.66 | +0.79 |
| R .. | 2.42 | | | |

Grant No. 8—Registration Fees—concl'd.

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|------------------------------------|----|-------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | | |
| B-4—Contract contingencies— | | | | | |
| O | .. | 3.36 | } 4.17 | 4.56 | +0.39 |
| S | .. | 0.11 | | | |
| R | .. | 0.70 | | | |
| B-2—Pay of establishment— | | | | | |
| O | .. | 17.60 | } 16.84 | 16.95 | +0.11 |
| R | .. | -0.76 | | | |

Grant No. 9—Interest on Debt and other obligations

| | | | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|----|---------------|------------------------------|--------------------|------------------|
| | | | Rs. | Rs. | Rs. |
| Major Head "16—Interest on Debt and other obligations" | | | | | |
| Voted— | | | | | |
| Original | .. | Rs. 60,00,000 | } 60,00,000 | 48,51,203 | -11,48,797 |
| Supplementary.. | .. | .. | | | |
| Amount surrendered during the year (31st March, 1966) | | | .. | .. | 14,99,979 |
| Charged— | | | | | |
| Original | .. | 17,17,65,000 | } 20,30,30,000 | 17,28,02,797 | -3,02,27,208 |
| Supplementary .. | .. | 3,12,65,000 | | | |
| Amount surrendered during the year (31st March, 1966) | | | .. | .. | 1,02,38,440 |

Notes and comments—

Voted Grant

The saving occurred mainly under the following group head :

| A—INTEREST ON PUBLIC DEBT AND OTHER OBLIGATIONS— | | Total Grant | Actual Expenditure | Excess Saving— |
|---|-----------|----------------|-----------------------|-------------------|
| A1(3)—Interest on other obligations— | | | | |
| (In lakhs of rupees) | | | | |
| O | .. 60.00 | 45.00 | 48.51 | +3.51 |
| R | .. -15.00 | | | |

The net saving of Rs. 11.49 lakhs in the original provision (19.2 per cent.) was attributed to less payment of interest on "compensation money payable to the landholders" under the Estates Acquisition Act due to their non-submission of verified statements.

During the previous three years, large savings (as indicated below) occurred under this group-head for similar reasons.

| Year | .. Net saving | Percentage to the total provision | Main reasons for the saving |
|----------------------|---------------|---|--|
| (In lakhs of rupees) | | | |
| 1962-63 | .. 43.75 | 87.5 | Non-completion of preliminaries. |
| 1963-64 | .. 10.32 | 32.1 | -do- |
| 1964-65 | .. 25.46 | 46.3 | Delay in finalisation of assessment rolls. |

— Charged Appropriation

(i)—The saving of Rs. 3,02.27 lakhs (96.7 per cent. of the supplementary provision) indicates that the supplementary appropriation of Rs. 3,12.65 lakhs obtained on the 30th March, 1966 was largely excessive.

In the previous two years also savings as indicated below, occurred in the charged appropriation.

| Year | Provision | Saving | Percentage of saving |
|----------------------|-------------|---------|-------------------------|
| (In lakhs of rupees) | | | |
| 1963-64 | .. 13,25.50 | 2,04.94 | 15.5 |
| 1964-65 | .. 14,27.70 | 2,57.84 | 18.1 |

(ii) The supplementary appropriation under the following group head mainly contributed to bulk of the saving in the charged appropriation:

| | Total appropriation | Actual Expenditure | Excess+ Saving— |
|--|------------------------|-----------------------|--------------------|
|--|------------------------|-----------------------|--------------------|

(In lakhs of rupees)

**B—INTEREST ON INTER GOVERNMENTAL
DEBT—**

| | | | | | |
|---|----|----------|------------|----------|----------|
| O | .. | 13,32.49 | } 14,94.62 | 13,23.66 | -1,70.96 |
| S | .. | 2,46.15 | | | |
| R | .. | -84.02 | | | |

The total saving of Rs. 2,54.98 lakhs was stated mainly due to :

(1) Less realisation of interest charges on capital advances made by the State Government as the Damodar Valley Corporation withheld a portion (Rs. 1,94.03 lakhs) of interest charges in adjustment of the balance share of revenue deficit on Irrigation and Flood Control works, etc. since 1963-64 onwards, allocable to the State Government.

(2) Obtaining less amount of loans for financing various "Development Schemes" during the year and consequent less accrual of interest charges as also deferment of payment of certain interest charges stated to be due to "Ways and Means difficulty" (Rs. 87.70 lakhs), and

(3). Provision of Rs. 5 lakhs for meeting interest charges on "Ways and Means advances" proving unnecessary as no "Ways and Means advances" were taken during the year.

Savings also occurred under this group-head during last two years, as indicated below :

| Year | Original provision | Saving | Percentage of saving |
|------|-----------------------|--------|-------------------------|
|------|-----------------------|--------|-------------------------|

(In lakhs of rupees)

| | | | | |
|---------|----|----------|---------|------|
| 1963-64 | .. | 10,19.57 | 2,00.88 | 19.6 |
| 1964-65 | .. | 11,05.75 | 2,51.27 | 22.7 |

Notes and Comment—

The expenditure under the Appropriation represents contribution of Rs. 3,28.78 lakhs to the Sinking Fund and Rs. 90.34 lakhs to the Depreciation Fund for amortisation of loans raised in the open market.

The balances in these funds at the end of 1965-66 were as shown below :

(In lakhs of rupees)

| | |
|-------------------|----------|
| Sinking Fund | 19,67.06 |
| Depreciation Fund | 5,33.83 |

Accounts of the transactions of the Sinking Fund and Depreciation Fund are given in statement No. 19 at pages 149-150 of the Finance Accounts, 1965-66.

—————

Grant No. 11—Parliament, State and Union Territory Legislatures

| | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|---------------------------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major Head "18—Parliament, State and Union Territory Legislatures" | | | |
| Voted— | | | |
| Original .. | Rs. 42,91,000 | 43,64,000 | 46,58,392 |
| Supplementary .. | 73,000 | | |
| Amount surrendered during the year | .. | .. | Nil |
| Charged— | | | |
| Original .. | 85,000 | 85,000 | 62,339 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March, 1966) | .. | .. | 17,453 |

Notes and comments

Voted Grant

(i) The excess of Rs. 2,94,392 over the grant requires to be regularised.

(ii) The excess was the result of excesses totalling Rs. 4.30 lakhs over the provision of Rs. 20.06 lakhs made under 6 sub-heads partly counterbalanced by savings amounting to Rs. 1.36 lakhs in the provision of Rs. 17.61 lakhs under 6 other sub-heads.

The excess occurred under the following sub-heads :

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| C—ELECTION— | | | | | |
| C(2)—Other Election charges— | | | | | |
| (b)—Expenditure on elections to— | | | | | |
| (IV) House of the People and State Legislative Assembly (held simultaneously) | | | | | |
| O | .. | 4.50 | 5.25 | 6.76 | +1.51 |
| R | .. | 0.75 | | | |

The reasons for the excess were not furnished by the controlling officer.

**B—STATE AND UNION TERRI-
TORY LEGISLATURES—**

B(1)—Legislative Assembly

B(1)3—Allowances, honoraria, etc.—

| | | | | | |
|---|----|------|------|------|-------|
| O | .. | 6.00 | 8.31 | 9.53 | +1.22 |
| S | .. | 0.73 | | | |
| R | .. | 1.58 | | | |

C(2)(d)—Miscellaneous

| | | | | | |
|---|----|-------|------|------|-------|
| O | .. | 0.80 | 0.70 | 1.41 | +0.71 |
| R | .. | -0.10 | | | |

24 **Grant No. 11—Parliament, State and Union Territory Legislatures** —*concl'd.*

| | | | Total Grant | Actual Expenditure. | Excess+ Saving— |
|--|----|-------|----------------------|------------------------|--------------------|
| | | | (In lakhs of rupees) | | |
| B(3)—State Legislature Secretariat— | | | | | |
| B(3)3—Allowances, honoraria, etc.— | | | | | |
| O | .. | 0.89 | 1.21 | 1.80 | +0.59 |
| R | .. | 0.32 | | | |
| B(2)—Legislative Council— | | | | | |
| B(2)3—Allowances, honoraria etc.— | | | | | |
| O | .. | 1.60 | 2.44 | 2.67 | +0.23 |
| R | .. | 0.84 | | | |
| B(2)1—Pay of officers— | | | | | |
| O | .. | 2.20 | 2.15 | 2.19 | +0.04 |
| R | .. | -0.05 | | | |

Grant No. 12—General Administration

| | | | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving— |
|---|----|-------------|---------------------------------|-----------------------|--------------------|
| | | | Rs. | Rs. | Rs. |
| Major Head "19—General Administration". | | | | | |
| Voted— | | | | | |
| | | Rs. | 4,47,38,000 | 4,39,32,762 | -8,05,238 |
| Original | .. | 4,31,47,000 | | | |
| Supplementary | .. | 15,91,000 | | | |
| Amount surrendered during the year (March, 1966) | | | .. | .. | 11,38,847 |
| Charged— | | | | | |
| | | Rs. | 13,69,000 | 12,89,608 | -79,392 |
| Original | .. | 13,53,000 | | | |
| Supplementary | .. | 16,000 | | | |
| Amount surrendered during the year (March, 1966) | | | .. | .. | 71,375 |

Notes and comments—

Voted Grant

(i) The saving of Rs. 8.05 lakhs in the total provision formed 50.1 per cent. of the supplementary grant of Rs. 15.91 lakhs obtained on the 30th March, 1966.

In the previous two years also the supplementary grant obtained on the 30th March each year proved largely excessive—Rs. 16.24 lakhs in 1964-65 (49.6 per cent of the supplementary provision) and Rs. 7.26 lakhs in 1963-64 (34.1 per cent. of the supplementary provision),

(ii) In the following case, the excess remained uncovered, although there were sufficient funds under other heads for reappropriation; in fact on the last day of the financial year, a sum of Rs. 11.39 lakhs was surrendered from the grant as surplus to requirements :

G—MISCELLANEOUS—

| | Total Grant | Actual Expenditure. | Excess + Saving— |
|-----------------------|------------------------|---------------------|------------------|
| | (In lakhs of Rupees) | | |
| G(2)—Miscellaneous .. | 20.20 | 23.28 | +3.08 |

The reasons for the excess were not furnished by the controlling authority.

Grant No. 13—Administration of Justice

| | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|------------------------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major Head "21—Administration of Justice" | | | |
| Voted— | | | |
| | Rs. | | |
| Original .. | 1,39,12,000 | 1,30,67,661 | -8,44,339 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (31st March, 1966) | | .. | 7,84,600 |
| Charged— | | | |
| | Rs. | | |
| Original .. | 41,89,000 | 44,08,414 | -53,586 |
| Supplementary .. | 2,73,000 | | |
| Amount surrendered during the year (31st March, 1966) | | .. | 31,433 |

Notes and comments—

Voted Grant

The saving was stated to be due mainly to non-utilisation of the provision under the head "Lump provision for separation of the Judiciary from the Executive" (Rs. 6.80 lakhs) as the final decision for execution of the scheme has not been taken by Government.

Grant No. 14—Jails (All voted)

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---------------------------------------|-------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major Head "22—Jails" | | | |
| | Rs. | | |
| Original .. | 1,44,95,000 | 1,61,95,218 | +8,38,218 |
| Supplementary .. | 8,62,000 | | |
| | 1,53,57,000 | | |
| Amount surrendered during the year .. | | | Nil |

Notes and comments—

(i) The expenditure exceeded the provision by Rs. 8,38,218; it requires regularisation.

(ii) In view of the excess, supplementary grant of Rs. 8.62 lakhs obtained on the 30th March, 1966 proved largely inadequate.

(iii) The excess was the net result of excesses totalling Rs. 9.16 lakhs over the provision of Rs. 1,08.02 lakhs made under 15 sub-heads partly counterbalanced by savings amounting to Rs. 0.78 lakh in the provision of Rs. 36.46 lakhs under 15 other sub-heads.

(a) The excess occurred under the following sub-heads:

A—JAILS

(d) District Jails—

(In lakhs of rupees)

A-4—Contingencies—

| | | | | |
|------|-------|---------|-------|-------|
| O | 17.63 | } 19.18 | 22.38 | +3.20 |
| S .. | 0.25 | | | |
| R .. | 1.30 | | | |

(e) Central Jails—

A-4—Contingencies—

| | | | | |
|------|-------|---------|-------|-------|
| O .. | 32.96 | } 38.76 | 41.37 | +2.61 |
| S .. | 4.47 | | | |
| R .. | 1.3 | | | |

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|-------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| (e) Subsidiary Jails— | | | | | |
| A-4—Contingencies— | | | | | |
| O | .. | 12.15 | } 13.56 | 15.19 | +1.63 |
| R | .. | 1.41 | | | |
| (b) Presidency Jail— | | | | | |
| A-4—Contingencies— | | | | | |
| O | .. | 7.68 | } 9.46 | 10.49 | +1.03 |
| S | .. | 1.00 | | | |
| R | .. | 0.78 | | | |
| In the foregoing four sub-heads, the reasons for the excesses were not furnished by the controlling officer. | | | | | |
| (b) Charges for Police Custody— | | | | | |
| O | .. | 4.70 | } 5.04 | 5.39 | +0.35 |
| R | .. | 0.34 | | | |
| (c) Central Jails— | | | | | |
| A-2—Pay of establishment | | | | | |
| O | .. | 14.40 | } 14.09 | 14.16 | +0.07 |
| R | .. | -0.31 | | | |
| A-3—Allowances, honoraria etc. | | | | | |
| O | .. | 1.30 | } 2.79 | 2.86 | +0.07 |
| S | .. | 1.60 | | | |
| B | .. | -0.11 | | | |
| B—Jail Manufactures— | | | | | |
| Jail Depot Establishment— | | | | | |
| B-2—Pay of establishment— | | | 0.13 | 0.18 | +0.05 |

| | Total Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|-----------------------|----------------------|
| | | | (In lakhs of rupees) |
| <i>(e) Subsidiary Jails, Calcutta Police Lock-up</i> | | | |
| A-2—Pay of establishment .. | 0.05 | 0.09 | +0.04 |
| A-4—Contingencies .. | 0.08 | 0.11 | +0.03 |
| A—JAILS | | | |
| <i>(b) Presidency Jail</i> | | | |
| O .. | 0.46 | | |
| S .. | 0.30 | | |
| R .. | 0.13 | | |
| | 0.89 | 0.91 | +0.02 |
| <i>(c) Central Jails.</i> | | | |
| A-1—Pay of officers. | | | |
| O .. | 1.01 | | |
| R .. | 0.04 | | |
| | 1.05 | 1.07 | +0.02 |
| <i>(d) District Jails</i> | | | |
| A-3—Allowances, honoraria, etc. | | | |
| O .. | 0.91 | | |
| S .. | 1.00 | | |
| R .. | -0.03 | | |
| | 1.88 | 1.90 | +0.02 |
| <i>(e) Subsidiary Jails</i> | | | |
| A-3—Allowances, honoraria, etc. | | | |
| O .. | 0.58 | | |
| R .. | 0.47 | | |
| | 1.05 | 1.06 | +0.01 |
| Calcutta Police Lock-up | | | |
| A-3—Allowances, honoraria, etc. | 0.01 | 0.02 | +0.01 |

| | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving— |
|---|---------------------------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. |
| Major head "23—Police" | | | |
| Voted— | | | |
| | Rs. | | |
| Original .. | 14,85,99,000 | 14,85,99,000 | 14,23,01,307 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (31st March, 1966) | .. | | 59,07,900 |
| Charged | | | |
| | Rs. | | |
| Original .. | 11,000 | 1,78,000 | 1,77,607 |
| Supplementary .. | 1,67,000 | | |
| Amount surrendered during the year (March, 1966) | .. | | 350 |

The expenditure shown in the Charged Appropriation does not include a sum of Rs. 92,320 representing decretal cost satisfied by taking an advance from the Contingency Fund, on the 28th October, 1965. The amount was not recouped to the Fund before the close of the year by authorisation of the legislature.

Notes and comments—

Voted Grant

(i) The saving in the grant was Rs. 62.98 lakhs. Out of this, a sum of Rs. 59.08 lakhs was surrendered but only on the last day of the financial year.

(ii) A case of Saving is given below :

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|----------------------|-------------|-----------------------|--------------------|
| A—PRESIDENCY POLICE— | | | |
| (In lakhs of rupees) | | | |
| (b) Calcutta Police— | | | |
| O .. | 3,24.13 | 3,00.55 | 3,00.55 |
| B .. | —23.58 | | |

The saving of Rs. 23.58 lakhs in the original provision was attributed to slow progress in the raising of the 4th battalion of the Calcutta Armed Police.

30 Grant No. 16—Miscellaneous Departments—Fire Services [(All Voted)—*contd.*]

| | Total Grant | Actual Expenditure. | Excess+ Saving— |
|--|-------------|---------------------|-----------------|
| | Rs. | Rs. | Rs. |
| Major Head "26—Miscellaneous Departments". | | | |
| | Rs. | | |
| Original .. | 57,86,000 | 60,55,692 | +2,69,692 |
| Supplementary .. | | | |
| Amount surrendered during the year (31st March, 1966) .. | | | 97,280 |

Notes and comments

(i) The expenditure exceeded the grant by Rs. 2,69,692 which requires regularisation.

(ii) The excess was the net result of excesses totalling Rs. 4.26 lakhs over the provision of Rs. 22.49 lakhs made under 4 sub-heads partly counterbalanced by savings amounting to Rs. 0.59 lakh in the provision of Rs. 34.28 lakhs made under 3 other sub-heads and surrender of Rs. 0.97 lakh.

(iii) The excesses occurred under the following sub-heads, the reasons for which were not furnished by the controlling officer :

A—FIRE SERVICE

A-4—Contingencies

| | | | | |
|------|-------|-------|-------|-------|
| O .. | 11.63 | 13.34 | 16.78 | +3.44 |
| R .. | 1.71 | | | |

A-3—Allowances, honoraria, etc.

| | | | | |
|------|-------|------|------|-------|
| O .. | 8.33 | 8.10 | 8.80 | +0.70 |
| R .. | -0.23 | | | |

A-5—Premia Risks, etc.

| | | | | |
|------|------|------|------|-------|
| O .. | 0.03 | 0.05 | 0.12 | +0.07 |
| R .. | 0.02 | | | |

A-1—Pay of officers

| | | | | |
|------|------|------|------|-------|
| O .. | 0.89 | 1.00 | 1.05 | +0.05 |
| R .. | 0.11 | | | |

Grant No. 16—Miscellaneous Departments—Fire Service (All Voted)—concl'd. 31

(v) In the following group head, the provision was not utilised to a substantial extent :—

| | Total Grant | Actual Expenditure | Excess+ Saving- |
|--|-------------|--------------------|-----------------|
|--|-------------|--------------------|-----------------|

B—WORKS—

Peace-Time Fire Services— (In lakhs of rupees)

| | | | | | | |
|---|----|-------|---|------|------|----|
| O | .. | 4.00 | } | 1.60 | 1.60 | .. |
| R | .. | -2.40 | | | | |

The saving of Rs. 2.40 lakhs formed 60 per cent. of the original provision, the reasons for which were not furnished by the controlling officer.

In the preceding four years also, large savings occurred under this group head. The savings, which ranged from 28.1 to 57 per cent. (Rs 1.25 lakhs to Rs 2.67 lakhs) of the provision were attributed to late receipt of estimate, lower rates in tenders and slow progress of work.

Grant No. 17—Miscellaneous Departments—Excluding Fire Services.—

| | Total Grant or Appropriation. | Actual Expenditure. | Excess+ Saving— |
|--|-------------------------------|---------------------|-----------------|
| | Rs. | Rs. | Rs. |
| Major Head "26—Miscellaneous Departments." | | | |
| Rs. | | | |
| Voted— | | | |
| Original | .. 3,72,07,000 | } | 3,72,07,000 |
| Supplementary | .. | | |
| | | | 3,25,56,484 |
| | | | -46,50,516 |
| Amount surrendered during the year (31st March, 1966) | .. | | 32,77,161 |
| Charged— | | | |
| Original | .. 2,000 | } | 29,000 |
| Supplementary | 27,000 | | |
| | | | .. |
| | | | -29,000 |
| Amount surrendered during the year (31st March, 1966). | .. | | 1 700 |

| | Total Grant | Actual Expenditure. | Excess + Saving— |
|------------------------------------|--------------|---------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major Head "28—Education" | | | |
| | Rs. | | |
| Voted— | | | |
| Original .. | 30,47,69,000 | 30,47,69,000 | 32,09,76,603 |
| Supplementary | | | |
| Amount surrendered during the year | .. | .. | Nil |

Notes and comments

(i) The expenditure exceeded the grant by Rs. 1,62,07,606; the excess requires regularisation.

(ii) The expenditure exceeded the grant in the previous five years also as indicated below :—

| Year | Total provision. | Excess |
|-----------------|----------------------|---------|
| | (In lakhs of rupees) | |
| 1960-61 | 15,79·96 | 96·05 |
| 1961-62 | 20,22·22 | 1,08·17 |
| 1962-63 | 21,67·23 | 1,68·74 |
| 1963-64 | 24,39·57 | 1,41·87 |
| 1964-65 | 28,11·18 | 1,20·64 |

In all the years, the excesses were stated to be mainly due to increase in expenditure on Development Schemes.

(iii) The excess of Rs. 1,62,08 lakhs was the net result of excesses totalling Rs. 231·85 lakhs over the provision of Rs. 25,47·86 lakhs made under 68 sub-heads partly counterbalanced by savings amounting to Rs. 69·77 lakhs in the provision of Rs. 446·13 lakhs made under 56 other sub-heads.

(iv)(a) The excess occurred mainly under the following sub-heads ; the reasons for the excesses were not furnished by the controlling authority.

| | | Total Grant | Actual Expenditure | Excess+ Savings— |
|---|-------|----------------------|-----------------------|---------------------|
| | | (In lakhs of rupees) | | |
| K—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS— | | | | |
| K(2)—Other grants | | | | |
| Non-recurring | | | | |
| Other grants | | 51·50 | 101·36 | +49·86 |

**G—DIRECT GRANTS TO NON-
GOVERNMENT SECONDARY
SCHOOLS—**

G(1)(a)—Direct Grants to Non-
Government Secondary Schools
for Boys—

Non-recurring—

Other grants.

| | | | | | |
|----|----|-------|---------|---------|--------|
| O | .. | 75·00 | } 92·50 | 1,32·00 | +39·50 |
| R. | .. | 17·50 | | | |

The additional funds obtained in March, 1966 by re-appropriation proved largely inadequate.

W—DEVELOPMENT SCHEMES—

W(1)—Third Five-Year Plan—

| | | | | | |
|---|----|----------|------------|------------|--------|
| O | .. | 10,63·41 | } 11,02·24 | — 11,41·14 | +38·90 |
| R | .. | 38·83 | | | |

In the previous three years also, the expenditure under this sub-head exceeded the provision.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|---------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| W(111)—Second Five-Year Plan— (Committed expenditure) | | | | | |
| O | .. | 6,90.55 | 6,81.16 | 7,02.25 | +21.09 |
| R | .. | -9.39 | | | |

In view of the final excess, the reduction of provision by Rs. 9.39 lakhs in March, 1966 proved to be in the wrong direction.

**K—GRANTS TO LOCAL BODIES
FOR PRIMARY EDUCATION
FOR BOYS AND GIRLS—**

K(2)—Other Grants—

| | | | | | |
|-----------|----|----|-------|-------|--------|
| Recurring | .. | .. | 16.46 | 31.85 | +15.39 |
|-----------|----|----|-------|-------|--------|

**C—GRANTS TO NON-GOVERN-
MENT ARTS COLLEGES—**

**C(i)—Grants to Non-Government
Arts Colleges for Men—**

**Non-recurring
Other grants—**

| | | | | | |
|---|----|------|------|-------|--------|
| O | .. | 9.30 | 9.45 | 20.75 | +11.30 |
| R | .. | 0.15 | | | |

**G—DIRECT GRANTS TO NON-
GOVERNMENT SECONDARY
SCHOOLS—**

**G(i)(b)—Direct Grants to Non-Gov-
ernment Secondary Schools
for Girls—**

**Non-recurring
Other grants—**

| | | | | | |
|---|----|-------|-------|-------|--------|
| O | .. | 12.50 | 22.00 | 32.62 | +10.62 |
| R | .. | 9.50 | | | |

W—DEVELOPMENT SCHEMES—

W(v)—Centrally-sponsored Schemes—

| | | | | | |
|---|----|---------|-------|-------|-------|
| O | .. | 1,02.82 | 74.50 | 81.81 | +7.31 |
| R | .. | -28.32 | | | |

The reduction of the provision in March, 1966 by Rs. 28.32 lakhs proved excessive.

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---|----------------------|--------------------|------------------|
| | (In lakhs of rupees) | | |
| K—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS— | | | |
| K(i)—Expenditure in connection with the maintenance of completed C.D.P. & N.E.S. Blocks .. | 2.25 | 8.88 | +6.63 |
| J—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS— | | | |
| J(I)—Direct Grants to Non-Government Primary Schools for boys and girls— | | | |
| Recurring | 11.50 | 18.05 | +6.55 |
| W—DEVELOPMENT SCHEMES— | | | |
| W(IV)—Centrally-sponsored Schemes— | | | |
| (Committed expenditure) | | | |
| O 37.37 | } 38.41 | 42.68 | +4.27 |
| R 1.04 | | | |
| (iv)(b) Other sub-heads under which excesses of comparatively smaller amounts occurred are indicated below :— | | | |
| B—GOVERNMENT ARTS COLLEGES— | | | |
| B(i)—Government Arts Colleges for Men— | | | |
| (B)(i)(3)—Allowances, honoraria, etc. | | | |
| O 2.60 | } 4.82 | 5.31 | +0.49 |
| R 2.22 | | | |

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|-------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| B(i)(4)—Contract contingencies— | | | | | |
| O | .. | 0.86 | 0.97 | 1.33 | +0.36 |
| R | .. | 0.11 | | | |
| B(i)(5)—Other contingencies— | | | | | |
| O | .. | 3.15 | 2.98 | 6.37 | +3.39 |
| R | .. | -0.17 | | | |
| B(ii)—GOVERNMENT ARTS COLLEGES FOR WOMEN— | | | | | |
| B(ii)1—Pay of officers— | | | | | |
| O | .. | 7.06 | 7.30 | 7.41 | +0.11 |
| R | .. | 0.24 | | | |
| B(ii) 2—Pay of establishment .. | | | | | |
| | | | 0.83 | 0.96 | +0.13 |
| B(ii) 3—Allowances, honoraira, etc. | | | | | |
| O | .. | 0.44 | 0.75 | 1.00 | +0.25 |
| R | .. | 0.31 | | | |
| B(ii)4—Contract contingencies— | | | | | |
| O | .. | 0.60 | 0.59 | 0.71 | +0.12 |
| R | .. | -0.01 | | | |
| B(ii)5—Other contingencies— | | | | | |
| O | .. | 1.38 | 1.34 | 1.84 | +0.50 |
| R | .. | -0.04 | | | |
| C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES— | | | | | |
| C(ii)—Grants to Non-Government Arts Colleges for Women— | | | | | |
| Recurring | | | 0.35 | 1.14 | +0.79 |

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|-------|----------------------|-----------------------|--------------------|
| | | | (In lakhs of rupees) | | |
| Lump provision for Grants to Non-Government Arts Colleges— | | | | | |
| O | .. | 0.50 | 0.47 | 0.49 | +0.02 |
| R | .. | -0.03 | | | |
| D—GOVERNMENT PROFESSIONAL COLLEGES— | | | | | |
| D(a)—Bengal Engineering College, Sibpur.— | | | | | |
| D(a)(1)—Pay of officers— | | | | | |
| O | .. | 2.04 | 1.96 | 1.97 | +0.01 |
| R | .. | -0.08 | | | |
| Grants-in-aid to local bodies in lieu of rates and taxes— | | | | | |
| O | .. | 0.67 | 0.55 | 3.85 | +3.30 |
| R | .. | -0.12 | | | |
| D(b)—Training Colleges for Teachers— | | | | | |
| Grants-in-aid, contributions to local bodies in lieu of rates and taxes | | | | | |
| | | | 0.05 | 1.58 | +1.53 |
| D(C)—GOVERNMENT COLLEGES OF ARTS AND CRAFTS— | | | | | |
| D(c)1—Pay of officers— | | | | | |
| O | .. | 1.68 | 1.79 | 1.81 | +0.02 |
| R | .. | 0.11 | | | |

| | | Total Grant | Actual Expenditure. | Excess+ Saving— |
|--|----|-------------|---------------------|-----------------|
| (In lakhs of rupees) | | | | |
| D(c)3—Allowances, honoraria, etc.— | | | | |
| O | .. | 0·19 | 0·38 | 0·03 |
| R | .. | 0·16 | | |
| | | 0·35 | | |
| D(c)5—Other contingencies— | | | | |
| O | .. | 0·12 | 0·12 | +0·02 |
| R | .. | −0·02 | | |
| | | 0·10 | | |
| D(d)—GOENKA COLLEGE OF COMMERCE AND BUSINESS ADMINISTRATION— | | | | |
| D(d)3—Allowances, honoraria, etc.— | | | | |
| O | .. | 0·05 | 0·11 | +0·03 |
| R | .. | 0·03 | | |
| | | 0·08 | | |
| E—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES— | | | | |
| Other Grants | | .. | 0·90 | +0·72 |
| 0·18 | | | | |
| F—GOVERNMENT SECONDARY SCHOOLS— | | | | |
| F(a)—Government Secondary Schools for Boys— | | | | |
| F(a)(1)—Pay of officers— | | | | |
| O | .. | 15·50 | 15·44 | +0·27 |
| R | .. | −0·33 | | |
| | | 15·17 | | |
| F(a)(2)—Pay of establishment— | | | | |
| O | .. | 1·55 | 1·69 | +0·01 |
| R | .. | 0·13 | | |
| | | 1·68 | | |

| | | Total Grant | Actual Expenditure. | Excess+ Saving | |
|--|----|----------------------|---------------------|----------------|-------|
| | | (In lakhs of rupees) | | | |
| F(a)(3)—Allowances, honoraria, etc.— | | | | | |
| O | .. | 1.64 | 3.20 | 3.27 | +0.07 |
| R ; | .. | 1.56 | | | |
| F(a)(4)—Contract contingencies— | | | | | |
| O | .. | 1.15 | 1.07 | 1.81 | +0.74 |
| R | .. | -0.08 | | | |
| F(a)(5)—Other contingencies— | | | | | |
| O | .. | 2.04 | 1.96 | 2.92 | +0.96 |
| R | .. | -0.08 | | | |
| G(ii)—Direct Grants to Non-Government Secondary Schools— boys and girls (Anglo-Indian)— | | | | | |
| Non-recurring— | | | | | |
| Other grants— | | | | | |
| O | .. | 1.15 | 2.97 | 3.10 | +0.13 |
| R | .. | 1.82 | | | |
| H—GRANTS TO LOCAL BODIES FOR SECONDARY SCHOOLS— | | | | | |
| Grants to the Board of Secondary Education, West Bengal— | | | | | |
| Recurring— | | | | | |
| Free Studentship for Children of Secondary School teachers .. | | .. | 0.03 | +0.03 | |

| | | Total Grant | Actual Expenditure. | Excess + Saving— | |
|--|----|-------------|------------------------|---------------------|-------|
| (In lakhs of rupees) | | | | | |
| L—GOVERNMENT SPECIAL SCHOOLS— | | | | | |
| L(a)(i)—Training Schools for Masters— | | | | | |
| L(a)(i)1—Pay of officers— | | | | | |
| O | .. | 0·07 | 0·06 | 0·08 | +0·02 |
| R | .. | -0·01 | | | |
| L(a)(i)(3)—Allowances, honoraria, etc.— | | | | | |
| O | .. | 0·03 | 0·04 | 0·05 | +0·01 |
| R | .. | 0·01 | | | |
| L(a)(ii)—Training Schools for Mistresses— | | | | | |
| L(a)(ii)5—Other contingencies. | | | | | |
| O | .. | 0·33 | 0·34 | 0·36 | +0·02 |
| R | .. | 0·01 | | | |
| L(b)—GURU TRAINING SCHOOLS— | | | | | |
| L(b)1—Pay of officers | | | | | |
| O | .. | 0·80 | 0·87 | 0·91 | +0·04 |
| R | .. | 0·07 | | | |
| L(b)5—Other contingencies. | | | | | |
| O | .. | 3·00 | 2·63 | 2·85 | +0·22 |
| R | .. | -0·37 | | | |
| L(c)—MADRASA— | | | | | |
| L(c)3—Allowances, honoraria, etc.— | | | | | |
| O | .. | 0·19 | 0·21 | 0·24 | +0·03 |
| R | .. | 0·02 | | | |

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|---------------------------------------|----------------------|--------------------|-----------------|
| | (In lakhs of rupees) | | |
| L(c)5—Other contingencies— .. | 0.04 | 0.11 | +0.07 |
| GENERAL— | | | |
| N—DIRECTION— | | | |
| —Pay of officers— | | | |
| O .. 1.86 | 1.84 | 1.90 | +0.06 |
| R .. -0.02 | | | |
| N2—Pay of establishment— | | | |
| O .. 3.39 | 3.14 | 3.37 | +0.23 |
| R .. -0.25 | | | |
| N3—Allowances, honoraria, etc.— | | | |
| O .. 0.72 | 1.24 | 1.34 | +0.10 |
| R .. 0.52 | | | |
| O—INSPECTION— | | | |
| O(i)(a)3—Allowances, honoraria, etc.— | | | |
| O .. 2.04 | 3.18 | 3.19 | +0.01 |
| R .. 1.14 | | | |
| O(i)(a)4—Contract contingencies | 0.50 | 0.52 | +0.02 |
| O(i)(a)5—Other contingencies | 0.21 | 0.45 | +0.24 |
| O(i)(b)—Inspection—Women Branch— | | | |
| O(i)(b)2—Pay of establishment— | | | |
| O .. 0.44 | 0.48 | 0.49 | +0.01 |
| R .. 0.04 | | | |

| | | Total Grant | Actual Expenditure | Excess+ Saving— | |
|--|----|-------------|-----------------------|--------------------|-------|
| (In lakhs of rupees) | | | | | |
| O(i)(b)4—Contract contingencies— | | | | | |
| O | .. | 0.14 | 0.15 | 0.17 | +0.02 |
| R | | 0.01 | | | |
| O(i)(b)5—Other contingencies— | | | | | |
| O | .. | 0.05 | 0.10 | 0.15 | +0.05 |
| R | .. | 0.05 | | | |
| O(ii)—Inspection—(Anglo-Indian)— | | | | | |
| O(ii)2—Pay of establishment | | | | | |
| O | .. | 0.19 | 0.17 | 0.18 | +0.01 |
| R | .. | —0.02 | | | |
| O(ii)5—Other contingencies .. | | | | | |
| | | 0.01 | 0.05 | +0.04 | |
| P—SCHOLARSHIPS— | | | | | |
| In Arts Colleges | | .. | 0.80 | 0.96 | +0.16 |
| In Secondary Schools | | .. | 0.76 | 1.69 | +0.93 |
| In Primary Schools | | .. | 0.02 | 0.05 | +0.03 |
| In Special Schools | | .. | 0.09 | 0.12 | +0.03 |
| R—EXPENDITURE FOR PROMOTION AMONGST EDUCATIONALLY BACKWARD CLASSES— | | | | | |
| R2—Pay of establishment .. | | | 0.02 | 0.14 | +0.12 |
| R3—Allowances, honoraria, etc. . . | | | 0.03 | 0.08 | +0.05 |
| R.5—Contingencies .. | | | 0.15 | 0.23 | +0.08 |

| | | | Total Grant | Actual Expenditure. | Excess + Saving— |
|---|----|---------|-------------|------------------------|---------------------|
| (In lakhs of rupees) | | | | | |
| T—MISCELLANEOUS— | | | | | |
| T(a)5—Other contingencies— | | | | | |
| O | .. | 0.28 | 0.33 | 0.35 | +0.02 |
| R | .. | 0.05 | | | |
| T(c)—VANGIYA SANSKRIT ASSOCIATION— | | | | | |
| T(c)2—Pay of establishment— | | | | | |
| O | .. | 0.24 | 0.23 | 0.26 | +0.03 |
| R | .. | —0.01 | | | |
| T(c)3—Allowances, honoraria, etc. | | | | | |
| T(c)5 Contingencies— | | | | | |
| O | .. | 0.09 | 0.10 | 0.23 | +0.13 |
| R | .. | 0.01 | | | |
| T(j)—OTHER CHARGES | | | | | |
| T(j)6—Grants-in-aid, contributions, donations, etc. | | | | | |
| | | | 3.63 | 3.81 | +0.18 |
| M—DIRECT GRANT TO NON-GOVERNMENT SPECIAL SCHOOLS | | | | | |
| M(i)—Non-recurring— | | | | | |
| Other grants— | | | | | |
| For boys | | | 2.94 | 4.19 | +1.25 |
| W—DEVELOPMENT SCHEMES— | | | | | |
| W(ii)—First Five-Year Plan (Committed expenditure)— | | | | | |
| O | .. | 3,72.04 | 3,69.98 | 3,72.14 | +2.16 |
| | .. | —2.06 | | | |

(v) In the following group heads, the provision was not utilised wholly or to a substantial extent.

| Serial No. | Group head | Provision | Saving | Percentage of saving to the provision.] |
|--|--|-----------|--------|---|
| (In lakhs of rupees) | | | | |
| T—MISCELLANEOUS— | | | | |
| 1. | T(I)—Publication of Rabin-dra Rachanavali. | 5.94 | 5.72 | 96.3 |
| 2. | T(J)—Other Charges | 28.99 | 15.26 | 52.6 |
| L—GOVERNMENT SPECIAL SCHOOLS— | | | | |
| 3. | L(d)—Reformatory Schools—Charges payable to other Governments. | 2.04 | 2.04 | 100 |
| D—GOVERNMENT PROFESSIONAL COLLEGES— | | | | |
| 4. | D(a)—Bengal Engineering College | 6.42 | 2.57 | 40 |

The reasons for the savings were not furnished by the controlling authority.

(iv) *Reserve Fund.*—Fund for promotion of education amongst educationally backward classes.—The expenditure in the grant includes an amount of Rs. 11.24 lakhs transferred to the Fund which is intended for advancement of education of members of backward classes and is financed by contribution from the State Government. The expenditure incurred for the purpose is, in the first instance, booked against provision made in this grant and finally charged to the fund (to the extent of the amount available therein) before the close of the accounts for the year.

The expenditure incurred during the year amounted to Rs. 9.89 lakhs and an equivalent amount was charged to the Fund.

The balance at the credit of the Fund on the 31st March, 1966 was Rs. 1.35 lakhs

An account of the Fund is given in statement No. 16 at page 106 of the Finance Accounts 1965-66.

Grant No. 20—Medical

| | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving— |
|------------------------------------|---------------------------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. |
| Major Head "29—Medical". | | | |
| Voted— | | | |
| Original .. | Rs. 12,67,71,000 | | |
| Supplementary .. | 2,34,000 | | |
| | } 12,70,05,000 | 12,98,96,321 | +28,91,321 |
| Amount surrendered during the year | .. | .. | Nil |
| Charged— | | | |
| Original .. | .. | | |
| Supplementary .. | 11,000 | | |
| | } 11,000 | 10,978 | —22 |
| Amount surrendered during the year | .. | .. | 22 |

Notes and comments—**Voted Grant**

(i) The expenditure exceeded the grant by Rs. 28,91,321 which requires to be regularised.

The supplementary grant of Rs. 2.34 lakhs obtained on the 30th March, 1966 met only 7.5 per cent. of the additional requirements of Rs. 31.25 lakhs.

(ii) The excess of Rs. 28.91 lakhs was the net result of excesses totalling Rs. 50.84 lakhs over the provision of Rs. 9,35.66 lakhs made under 32 sub-heads partly counter-balanced by savings amounting to Rs. 21.93 lakhs in the provision of Rs. 2,53.44 lakhs under 25 sub-heads.

(ii)(a) The excess occurred mainly under the following sub-heads. The additional funds provided by reappropriation on the last day of the financial year proved largely inadequate. The reasons for the final excess were not furnished by the controlling officer in any of these cases.

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|----------------------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | |
| L—SUSPENSE-STOCK | | | |
| GROSS CHARGE— | | | |
| O .. | 1 90.00 | | |
| R .. | 4.44 | | |
| | } 1,94.44 | 2,02.95 | +8.51 |

| Total Grant | Actual Expenditure | Excess+ Saving— |
|-------------|-----------------------|--------------------|
|-------------|-----------------------|--------------------|

(In lakhs of rupees)

M—DEVELOPMENT SCHEMES—**M(a)—Third Five-Year Plan—**

| | | | | | | |
|---|----|---------|---|---------|---------|-------|
| O | .. | 1,45.87 | } | 1,62.05 | 1,71.76 | +9.71 |
| R | .. | 16.18 | | | | |

The additional funds of Rs. 16.18 lakhs were provided by reappropriation for meeting the additional expenditure due to (1) increase in the diet rates, (2) increase in the number of patients, and (3) adjustment of arrear bills for supply of medical stores by the Central Medical Stores in connection with "Improvement and Establishment of Sadar and Subdivisional Hospitals" and "Rural Health Centres".

M(b)—First Five-Year Plan—

| | | | | | | |
|---|----|---------|---|---------|---------|--------|
| O | .. | 2,26.75 | } | 2,37.63 | 2,52.90 | +15.27 |
| R | .. | 10.88 | | | | |

The provision made by the reappropriation met only 41.6 per cent. of the total additional requirements of Rs. 26.15 lakhs. The reappropriation was made to meet additional expenditure due to (1) increase in the rates of diet charges, (2) increase in the number of patients, (3) adjustment of arrear bills for supply of medical stores by the Central Medical Stores and (4) increased cost of materials.

In the previous year also, the additional funds provided under this head by reappropriation on the last day of the financial year for meeting more expenditure for identical reasons proved largely inadequate (final excess Rs. 11.27 lakhs).

M(c)—Second Five-Year Plan—

| | | | | | | |
|---|----|---------|---|---------|---------|--------|
| O | .. | 1,77.08 | } | 1,86.94 | 1,99.52 | +12.58 |
| R | .. | 9.86 | | | | |

The additional funds of Rs. 9.86 lakhs were provided by reappropriation for meeting more expenditure in connection with the Schemes, "Provision of an Ambulance service in Subdivisional and Thana Centres", "Improvement and Establishment of Hospitals other than Sadar and Sub-divisional Hospitals", "Improvement and Establishment of District and Subdivisional Health Centres (Hospitals)," and "Improvement of State Medical Colleges" as a result of (1) increase in the number of patients, (2) adjustment of arrear bills for supply of medical stores by the Central Medical Stores and (3) increased cost of materials. The reappropriation however met only 43.9 per cent. of the total additional requirements of Rs. 22.44 lakhs.

(ii)(b) Other sub-heads under which final excesses of comparatively small amounts occurred are indicated below :

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|-------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| A—MEDICAL ESTABLISHMENT | | | | | |
| (a) Superintendence— | | | | | |
| (i) Pay of officers.— | | | | | |
| O | .. | 2.72 | 2.85 | 2.87 | +0.02 |
| R | .. | 0.13 | | | |
| (ii) Pay of establishment | | | | | |
| O | .. | 6.46 | 6.65 | 6.69 | +0.04 |
| R | .. | 0.19 | | | |
| (iii) Allowances, honoraria, etc. | | | | | |
| O | — | 1.64 | 2.47 | 2.49 | +0.02 |
| R | — | 0.83 | | | |
| (b) District Medical Establishment— | | | | | |
| (ii) Allowances, honoraria, etc.— | | | | | |
| O | .. | 1.62 | 2.50 | 2.52 | +0.02 |
| R | .. | 0.88 | | | |
| (iv) Other contingencies— | | | | | |
| | | | 0.50 | 0.53 | +0.03 |
| (c) Reserve Medical Subordinates— | | | | | |
| (i) Pay of officers— | | | | | |
| O | .. | 14.80 | 15.00 | 15.10 | +0.10 |
| R | .. | 0.20 | | | |
| (iii) Allowances, honoraria, etc.— | | | | | |
| O | .. | 5.57 | 7.80 | 7.93 | +0.13 |
| R | .. | 2.23 | | | |

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|-------------|-----------------------|--------------------|
|--|-------------|-----------------------|--------------------|

(In lakhs of rupees)

B—HOSPITALS AND DISPENSARIES—**(a) Presidency Hospitals and Dispensaries—****(iii) Allowances, honoraria, etc.—**

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 11.72 | } | 16.75 | 17.18 | +0.37 |
| R | .. | 5.03 | | | | |

(b) Medical Benefit Scheme for State Transport Employees—

| | | | | |
|---------------------------------|----|------|------|-------|
| (iv) Other contingencies | .. | 0.01 | 0.09 | +0.08 |
|---------------------------------|----|------|------|-------|

(c) Hospitals and Dispensaries—**(iii) Allowances, honoraria, etc.—**

| | | | | | | |
|---|----|------|---|------|------|-------|
| O | .. | 2.49 | } | 3.30 | 3.42 | +0.12 |
| R | .. | 0.81 | | | | |

(v) Other contingencies—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 15.58 | } | 16.20 | 16.78 | +0.58 |
| R | .. | 0.62 | | | | |

(e) R. G. Kar Hospital—**(ii) Pay of establishment—**

| | | | | | | |
|---|----|------|---|------|------|-------|
| O | .. | 7.10 | } | 7.80 | 7.93 | +0.13 |
| R | .. | 0.70 | | | | |

(iii) Allowances, honoraria, etc.—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 7.02 | } | 6.45 | 6.75 | +0.30 |
| R | .. | -0.57 | | | | |

| | | | | |
|------------------------------------|----|------|------|-------|
| (iv) Contract contingencies | .. | 1.30 | 1.31 | +0.01 |
|------------------------------------|----|------|------|-------|

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|-------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| (v) Other contingencies | | | | | |
| O | .. | 15.41 | 13.93 | 14.61 | +0.68 |
| R | .. | -1.48 | | | |
| (g) Medical Unit at the Institute of Technology, Kharagpur— | | | | | |
| (iv) Contingencies— | | | | | |
| O | .. | 0.50 | 0.10 | 0.38 | +0.28 |
| R | .. | -0.40 | | | |
| C—GRANTS FOR MEDICAL PURPOSES— | | | | | |
| O | .. | 13.05 | 17.70 | 17.93 | +0.23 |
| S | .. | 2.34 | | | |
| R | .. | 2.31 | | | |
| D—MEDICAL COLLEGES AND SCHOOLS— | | | | | |
| (a) Medical College, Calcutta— | | | | | |
| (iii) Allowances, honoraria, etc.— | | | | | |
| O | .. | 2.41 | 2.56 | 2.72 | +0.16 |
| R | .. | 0.15 | | | |
| (v) Contingencies— | | | | | |
| O | .. | 0.96 | 1.12 | 1.26 | +0.14 |
| R | .. | 0.16 | | | |
| (c) State Blood Transfusion Centre— | | | | | |
| (v) Other contingencies— | | | | | |
| O | .. | 4.50 | 3.30 | 3.43 | +0.13 |
| R | .. | -1.20 | | | |

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|-------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| E—MENTAL HOSPITALS— | | | | | |
| (ii) Pay of establishment— | | | | | |
| O | .. | 0.60 | 0.62 | 0.63 | +0.01 |
| R | .. | 0.02 | | | |
| (v) Other contingencies— | | | | | |
| O | .. | 0.22 | 0.27 | 0.40 | +0.13 |
| R | .. | 0.05 | | | |
| H—PROVINCIALISATION OF SADAR AND SUBDIVISIONAL HOSPITALS— | | | | | |
| (i) Pay of officers | | | | | |
| O | .. | 2.50 | 2.68 | 2.70 | +0.02 |
| R | .. | 0.18 | | | |
| (ii) Pay of establishment— | | | | | |
| O | .. | 17.63 | 15.16 | 15.22 | +0.06 |
| R | .. | -2.47 | | | |
| (iii) Allowances, honoraria, etc.— | | | | | |
| O | .. | 4.89 | 5.84 | 5.88 | +0.04 |
| R | .. | 0.95 | | | |
| I—MISCELLANEOUS— | | | | | |
| (a) Health Centres in C.D. Blocks— | | | | | |
| (i) Pay of officers— | | | | | |
| O | .. | 0.52 | 0.49 | 0.50 | +0.01 |
| R | .. | -0.03 | | | |
| (v) Other contingencies .. | | | | | |
| | | | 0.95 | 1.52 | +0.57 |

| | | Total Grant | Actual Expenditure | Excess+ Saving— |
|----------------------|----|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | |
| J—WORKS— | | | | |
| Repairs — | | | | |
| Other Schemes— | | | | |
| O | .. | 0.25 | 0.30 | 0.66 |
| R | .. | 0.05 | | |
| | | | | +0.36 |

(iii) Substantial portion of the provision remained unutilised under the following group-heads :—

B—HOSPITALS AND DISPENSARIES—

B-4—Grants to Hospitals and Dispensaries—

| | | | | |
|---|----|-------|-------|-------|
| O | .. | 39.68 | 35.00 | 34.36 |
| R | .. | -4.68 | | |
| | | | | -0.64 |

The total saving of Rs. 5.32 lakhs was stated to be due to sanction of grants to small number of non-Government institutions, the reasons for which were not furnished by the controlling officer.

E—MENTAL HOSPITALS—

| | | | | |
|---|----|-------|-------|-------|
| O | .. | 14.82 | 14.90 | 12.60 |
| R | .. | 0.08 | | |
| | | | | -2.30 |

The reasons for the Saving of Rs. 2.30 lakhs were not furnished.

(iv) Suspense.—The expenditure in the voted grant includes an amount of Rs. 2,02.95 lakhs under the group head "L-Suspense" which accommodates interim transactions for the purchase of medical stores by the Assistant Director of Health Services (Equipment and Stores) and their supply to different institutions.

The transactions under this group head during the year were as follows :

| (In lakhs of rupees) | | | | |
|--|----|----|----|----------|
| Opening balance | .. | .. | .. | 2,43.67 |
| Gross charges | .. | .. | .. | 2,02.95 |
| Deduct-Issues to other Departments, Institutions, etc. | | | .. | -1,68.48 |
| Closing balance | .. | .. | .. | 2,78.14 |

| | | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving— |
|--------------------------------------|-------------|---------------------------------|-----------------------|--------------------|
| | | Rs. | Rs. | Rs. |
| Major Head "30—Public Health" | | | | |
| Voted— | | | | |
| | Rs. | | | |
| Original .. | 4,41,81,000 | 4,73,29,000 | 6,26,36,132 | +1,53,07,132 |
| Supplementary .. | 31,48,000 | | | |
| Amount surrendered during the year | | .. | .. | Nil |
| Charged— | | | | |
| Original .. | .. | 2,000 | .. | —2,000 |
| Supplementary .. | 2,000 | | | |
| Amount surrendered during the year | | .. | .. | Nil |

Notes and comments—**Voted Grant**

(i) The excess expenditure of Rs. 1,53,07,132 over the grant requires regularisation. This excess formed 32.3 per cent. of the total provision.

(ii) In view of the large excess, the supplementary grant of Rs. 31.48 lakhs obtained on the 30th March, 1966 proved quite inadequate.

(iii) The excess of Rs. 1,53.07 lakhs was the net result of excesses totalling Rs. 2,01.27 lakhs over the provision of Rs. 3,21.25 lakhs under 33 sub-heads partly counterbalanced by savings amounting to Rs. 48.20 lakhs under 65 sub-heads.

1. The excess occurred mainly under the following sub-head :—

| | | Total Grant | Actual Expenditure | Excess+ Saving— |
|----------------------|-------|-------------|-----------------------|--------------------|
| | | | | |
| (In lakhs of rupees) | | | | |
| J. SUSPENSE— | | | | |
| O .. | 50.00 | 56.00 | 2,10.85 | +1,54.85 |
| R .. | 6.00 | | | |

The reasons for the excess were not furnished by the controlling authority.

Considerable excess occurred under this group head during the last two years also as indicated below :

| Year | | | Total Provision | Final Excess | Percentage to the total provision |
|----------------------|----|----|--------------------|-----------------|---|
| (In lakhs of rupees) | | | | | |
| 1963-64 | .. | .. | 34.00 | 57.53 | 1,69.2 |
| 1964-65 | .. | .. | 34.00 | 5.45 | 16 |

2. Excess also occurred under the following sub-heads :

I—DEVELOPMENT SCHEMES—

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|----------------------|----|-------|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | | | |
| O | .. | 26.00 | 31.37 | 47.75 | +16.38 |
| S | .. | 10.00 | | | |
| R | .. | -4.63 | | | |

The actual expenditure exceeded the budget provision (original plus supplementary) by Rs. 11.75 lakhs. Instead of covering this excess, a sum of Rs. 4.63 lakhs was withdrawn by reappropriation. This increased the final excess to Rs. 16.38 lakhs, the reasons for which are awaited.

Maternity, Child Welfare and Family Planning Programme—

| | | | | | |
|---|----|------|-------|-------|--------|
| O | .. | 7.58 | 15.14 | 29.94 | +14.80 |
| R | .. | 7.56 | | | |

The excess was stated to be due to opening/upgrading of more Clinics and Centres and payment of more grants-in-aid to different institutions.

In view of the final excess of Rs. 14.80 lakhs, the augmentation of provision by reappropriation of Rs. 7.56 lakhs on the 31st March, 1966 proved largely inadequate.

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|-------------------------------------|----|------|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | | | |
| Control of Diseases— | | | | | |
| Chest Clinic-cum-Domiciliary Units— | | | | | |
| O | .. | 5.00 | 7.03 | 11.25 | +4.22 |
| R | .. | 2.03 | | | |

The additional funds of Rs. 2.03 lakhs provided for opening of more clinics and more grants-in-aid to different institutions by reappropriation on the 31st March, 1966 proved largely inadequate.

The reasons for the final excess of Rs. 4.22 lakhs were not furnished by the controlling officer.

A—PUBLIC HEALTH ESTABLISHMENT—

A(b)—Public Health Engineering—

| | | | | | |
|---|----|-------|-------|-------|--------|
| O | .. | 12.36 | 16.35 | 19.17 | + 2.82 |
| S | .. | 0.65 | | | |
| R | .. | 3.34 | | | |

The excess was attributed to filling up of the vacant posts of newly created Divisions. The reasons for the non-provision of funds on this account were not furnished by the controlling authority.

3. Excess of comparatively small amounts occurred under the following sub-heads :

A—PUBLIC HEALTH ESTABLISHMENT—

(a) Director of Health Services—

A-3. Allowances, honoraria, etc.—

| | | | | | |
|---|----|------|------|------|-------|
| O | .. | 1.86 | 2.55 | 2.66 | +0.11 |
| R | .. | 0.69 | | | |

THIRD FIVE-YEAR PLAN—

Control of Diseases—

Malaria Eradication Schemes.—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 90.00 | 88.42 | 91.75 | —3.33 |
| R | .. | —1.58 | | | |

| | | | Total Grant | Actual Expenditure. | Excess+ Saving— |
|--|----|-------|-------------|------------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| (c)—District Charges— | | | | | |
| A-1—Pay of officers— | | | | | |
| O | .. | 2.00 | 1.75 | 1.78 | +0.03 |
| R | .. | -0.25 | | | |
| A-3—Allowances, honoraria, etc.— | | | | | |
| O | .. | 1.51 | 1.60 | 1.65 | +0.05 |
| R | .. | 0.09 | | | |
| A-5—Other contingencies | .. | | 0.95 | 2.07 | +1.12 |
| (d)—Expenditure on Family Plan- ning Programme— | | | | | |
| A-1—Pay of officers— | | | | | |
| O | .. | 0.05 | 0.15 | 0.18 | +0.03 |
| R | .. | 0.10 | | | |
| A-2—Pay of establishment— | | | | | |
| O | .. | 0.21 | 0.25 | 0.27 | +0.02 |
| R | .. | 0.04 | | | |
| A-3—Allowances, honoraria, etc.— | | | | | |
| O | .. | 0.09 | 0.17 | 0.20 | +0.03 |
| R | .. | 0.08 | | | |

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|---|----|-------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | | |
| g) —RESERVE PUBLIC HEALTH SUBORDINATE— | | | | | |
| Pay of establishment— | | | | | |
| O | .. | 1.50 | 1.63 | 1.70 | +0.07 |
| R | .. | 0.13 | | | |
| Allowances, honoraria, etc.— | | | | | |
| O | .. | 0.38 | 0.47 | 0.54 | +0.07 |
| R | .. | 0.09 | | | |
| B—GRANTS FOR PUBLIC HEALTH PURPOSES— | | | | | |
| B(6)—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors | | | | | |
| | | | ..0.20 | 0.21 | +0.01 |
| B(7)—Other charges .. | | | | | |
| | | | 0.93 | 1.00 | +0.07 |
| C—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES— | | | | | |
| C-3—Other Epidemic Charges— | | | | | |
| O | .. | 9.40 | 10.30 | 10.61 | +0.31 |
| R | .. | 0.90 | | | |
| D—BACTERIOLOGICAL LABORATORIES— | | | | | |
| D-5—Other contingencies— | | | | | |
| O | .. | 2.08 | 0.96 | 1.00 | +0.04 |
| R | .. | -1.12 | | | |
| F—LEPROSY— | | | | | |
| (a)—Pilot Project for Leprosy Control Scheme— | | | | | |
| F-4—Other contingencies— | | | | | |
| | | | 0.30 | 0.40 | +0.10 |

| | | | Total Grant | Actual Expenditure. | Excess+ Saving— |
|--|----|-------|-------------|------------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| G—WORKS— | | | | | |
| Original Works | .. | .. | .. | 0.68 | +0.68 |
| Miscellaneous | .. | .. | .. | 0.18 | +0.18 |
| I—DEVELOPMENT SCHEMES— | | | | | |
| I(a)—Third Five-Year Plan— | | | | | |
| M.R.Units— | | | | | |
| O | .. | 0.50 | } | 0.43 | 0.45 |
| R | .. | -0.07 | | | |
| Control of Diseases— | | | | | |
| Small Pox Eradication Scheme— | | | | | |
| O | .. | 10.00 | } | 24.05 | 24.30 |
| R | .. | 14.05 | | | |
| Expansion of State Vaccine Institute | | | .. | 0.02 | +0.02 |
| Mass Immunisation against Poliomyelities, Diphtheria, Tetanus, Whooping Cough— | | | | | |
| O | .. | 1.00 | } | 0.22 | 0.52 |
| R | .. | -0.78 | | | |
| Health Statistics— | | | | | |
| O | .. | 2.00 | } | 0.39 | 0.46 |
| R | .. | -1.61 | | | |
| Malaria Maintenance— | | | | | |
| S | .. | 8.00 | } | 4.88 | 5.05 |
| R | .. | -3.12 | | | |

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|-------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| I—DEVELOPMENT SCHEMES— | | | | | |
| Second Five-Year Plan— | | | | | |
| Control of Diseases— | | | | | |
| Establishment of Leprosy clinics— | | | | | |
| O | .. | 3.55 | 4.09 | 4.17 | +0.08 |
| R | .. | 0.54 | | | |
| Chest Clinics— | | | | | |
| O | .. | 2.84 | 3.06 | 3.39 | +0.33 |
| R | .. | 0.22 | | | |
| PRIMARY HEALTH UNITS AND FAMILY PLANNING— | | | | | |
| Family Planning and Maternity and Child Welfare Clinics— | | | | | |
| O | .. | 8.05 | 7.88 | 7.98 | +0.10 |
| R | .. | -0.17 | | | |
| Provincialisation of Public Health Services— | | | | | |
| O | .. | 36.73 | 37.15 | 37.61 | +0.46 |
| R | .. | 0.42 | | | |
| Central compilation of Health Statistics— | | | | | |
| O | .. | 2.57 | 2.58 | 2.73 | +0.15 |
| R | .. | 0.01 | | | |

(iv) In the following group-heads, provision was not utilised fully or to a substantial extent :—

**I(d)—Centrally-sponsored Schemes
(Committed expenditure)—**

| | | | | | |
|---|----|--------|----|----|----|
| O | .. | 10.00 | .. | .. | .. |
| R | .. | -10.00 | | | |

The reasons for non-utilisation of the entire provision were not furnished by the controlling authority.

In the previous three years also, the entire or major portion of the provision under this group-head remained unutilised as indicated below :—

| Year | | | Provision | Saving | Percentage of saving to the provision. |
|----------------------|----|----|-----------|--------|--|
| (In lakhs of rupees) | | | | | |
| 1962-63 | .. | .. | 20.00 | 13.56 | 67.8 |
| 1963-64 | .. | .. | 18.46 | 14.05 | 76.1 |
| 1964-65 | .. | .. | 15.00 | 15.00 | 100.0 |

| Total Grant | Actual Expenditure' | Excess+ Saving— |
|----------------------|---------------------|-----------------|
| (In lakhs of rupees) | | |

I(e)—Centrally-sponsored Schemes—

| | | | | | | |
|---|----|-------|---|-------|------|--------|
| O | .. | 30.56 | } | 33.39 | 4.72 | —28.67 |
| S | .. | 2.83 | | | | |

The saving of Rs. 28.67 lakhs formed 85.9 per cent. of the total provision of Rs. 33.39 lakhs, the reasons for which were not furnished by the controlling authority.

In view of the saving of Rs. 25.84 lakhs in the original provision, further provision of Rs. 2.83 lakhs by the supplementary grant proved wholly unnecessary.

(v) In the following group-heads, the additional funds provided by reappropriation on the last day of the financial year proved largely excessive :—

G—WORKS—

| | | | | | | |
|---|----|------|---|------|------|-------|
| O | .. | 1.38 | } | 4.66 | 2.44 | —2.22 |
| R | .. | 3.28 | | | | |

The provision of additional funds of Rs. 3.28 lakhs by reappropriation was stated to have been made for construction of a reservoir, sinking of standby tube-wells in C.D.P. and N.E.S. blocks and more expenditure on water works. The reasons for the ultimate saving of Rs. 2.22 lakhs were not furnished by the controlling officer.

| | | |
|-------------|---------------------|------------------|
| Total Grant | Actual Expenditure. | Excess + Saving— |
|-------------|---------------------|------------------|

(In lakhs of rupees)

I—DEVELOPMENT SCHEMES—

First Five-Year Plan—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 28.06 | } | 31.20 | 28.22 | -2.98 |
| R | .. | 3.14 | | | | |

The provision of additional funds of Rs. 3.14 lakhs was stated to be mainly for payment of arrear claims and purchase of spare parts.

The reasons for the final saving of Rs. 2.98 lakhs were not furnished by the controlling officer.

(vi) *Suspense*—The expenditure in the grant includes an amount of Rs. 210.85 lakhs booked under the group head “J—Suspense” which accommodates interim transactions for the purchase and supply of equipment and other materials for “Water Supply and Sanitation” and other schemes of the Public Health Department.

The nature and accounting procedure of the transactions under this head have been explained at pages 113—114 in Note (XII) below Grant No. “33—Irrigation”.

An account of the transactions during the year is given below :

| Major Head and detailed units. | Opening balance. | Deb'ts during the year. | Credits during the year. | Net actuals. | Closing balance. |
|--------------------------------------|------------------|-------------------------|--------------------------|----------------|------------------|
| (In lakhs of rupees) | | | | | |
| 30—Public Health— | | | | | |
| Purchases .. | - 164.72 | 66.58 | 165.73 | - 99.15 | - 263.87 |
| Miscellaneous Public Works Advances. | 32.18 | 38.90 | 21.31 | 17.59 | 49.77 |
| Stock .. | 14.42 | 105.37 | 88.60 | 16.77 | 31.19 |
| Total .. | - 118.12 | 210.85 | 275.64 | - 64.79 | - 182.91 |

| | Total Grant or appropriation | Actual Expenditure. | Excess+ Saving— |
|---|---------------------------------|------------------------|--------------------|
| | Rs. | Rs. | Rs. |
| Major Heads "31—Agriculture" and "95—Capital Outlay on Schemes of Agricultural Improvement and Research" | | | |
| Rs. | | | |
| Voted— | | | |
| Original .. | 13,91,92,000 | 15,60,67,219 | +49,17,219 |
| Supplementary | 1,19,58,000 | | |
| Amount surrendered during the year (March, 1966). | | .. | 1,21,599 |
| <i>Charged</i> | | | |
| Original .. | 1,000 | 3,078 | -51,922 |
| Supplementary | 54,000 | | |
| Amount surrendered during the year | | .. | Nil |

Notes and comments—**Voted Grant.**

(i) The expenditure exceeded the grant by Rs. 49,17,219 which requires to be regularised.

(ii) The supplementary grant of Rs. 1,19.58 lakhs obtained on the 30th March, 1966 met roughly two-third of the total additional requirements of Rs. 1,68.75 lakhs.

Revised Estimates framed in February, 1966 forecast an increased expenditure of Rs. 87.27 lakhs under the Major Head "31—Agriculture" and Rs. 32.31 lakhs under the Major Head "95—Capital Outlay on Schemes of Agricultural Improvement and Research" and supplementary grants were obtained to cover the estimated excess. But the actual expenditure fell short of the total provision in the case of the former and exceeded the total provision in case of the latter as indicated below :

| Major Head | Total Provision. | Actual Expenditure. | Excess+ Saving— |
|------------------------|---------------------|------------------------|--------------------|
| (In lakhs of rupees) | | | |
| 31—Agriculture— | | | |
| O .. | 10,91.23 | 11,44.34 | -34.16 |
| S .. | 87.27 | | |
| | 11,78.50 | | |

| | | | Total Provision | Actual | Excess+ |
|--|----|---------|----------------------|---------|---------|
| 95—Capital Outlay on Schemes of Agricultural Improvement and Research— | | | Expenditure | | Saving— |
| | | | (In lakhs of rupees) | | |
| O | .. | 3,00.69 | 3,33.00 | 4,16.33 | +83.33 |
| S | .. | 32.31 | | | |

(iii) The excess of Rs. 49.17 lakhs was the net result of excesses totalling Rs. 99.20 lakhs over the provision of Rs. 7,59.52 lakhs under 21—Sub-heads; partly counter-balanced by savings amounting to Rs. 50.03 lakhs in the provision of Rs. 7,47.98 lakhs under 172 other sub-heads.

(a) The excess occurred mainly under the following sub-heads, the reasons for the final excess were not furnished by the controlling officer:

| 95—Capital Outlay on Schemes of Agricultural Improvement and Research— | | | Total Grant | Actual | Excess+ |
|--|--|--|-------------|--------|---------|
| | | | Expenditure | | Saving— |
| (In lakhs of rupees) | | | | | |

S—Development Schemes
S(a) Third Five-year Plan—

Lift Irrigation from rivers and beels—
Works—

| | | | | | |
|---|----|-------|-------|-------|--------|
| O | .. | 20.00 | 25.67 | 72.06 | +46.39 |
| S | .. | 2.78 | | | |
| R | .. | 2.89 | | | |

The total additional funds of Rs. 5.67 lakhs provided by obtaining supplementary grant on the 30th March, 1966 and by reappropriation on the last day of the financial year for meeting larger expenditure on the scheme covered only 10.9 per cent. of the actual requirements of Rs. 52.06 lakhs; the final excess of Rs. 46.39 lakhs remained uncovered. This indicates that the controlling officer was unable to make a proper assessment of the expenditure even at the close of the year.

Deep Tubewell Irrigation—
Electricity Power—

| | | | | | |
|-------|----|----|---------|---------|--------|
| Works | .. | .. | 2,21.51 | 2,49.96 | +28.45 |
|-------|----|----|---------|---------|--------|

Seed Multiplication Farms—

Works—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 16.00 | 20.16 | 29.69 | +9.53 |
| S | .. | 4.16 | | | |

The supplementary grant of Rs. 4.16 lakhs obtained on the 30th March, 1966 for meeting larger expenditure on the scheme was hardly sufficient to cover even 1/3rd of the actual additional requirements of Rs. 13.69 lakhs.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|-------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| Seed storage for every twenty villages— | | | | | |
| Works— | | | | | |
| O | .. | 20.00 | } 40.00 | 44.61 | +4.61 |
| S | .. | 20.00 | | | |

In view of the final excess of Rs. 4.61 lakhs, the supplementary grant of Rs. 20.00 lakhs obtained on the 30th March, 1966 proved inadequate.

31—Agriculture.—

L—DEVELOPMENT SCHEMES—

(e)—Schemes outside the State Plan—

Intensive food production schemes—

| | | | | | |
|---|----|---------|-----------|---------|-------|
| O | .. | 4,07.75 | } 4,07.27 | 4,12.32 | +5.05 |
| R | .. | —0.48 | | | |

(b) Excesses of comparatively small amounts occurred under the following sub-heads :

31—Agriculture.—

A—DIRECTION—

Voted—

| | | | | | |
|---|----|------|--------|------|-------|
| O | .. | 5.06 | } 5.54 | 5.60 | +0.06 |
| R | .. | 0.48 | | | |

E—AGRICULTURAL EXPERIMENT AND RESEARCH—

E(a)—Agricultural Experiment and Research—

| | | | | | |
|---|--|------|--------|------|-------|
| O | | 7.08 | } 7.20 | 7.30 | +0.10 |
| B | | 0.12 | | | |

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|--|----|-------|----------------------|--------------------|------------------|
| | | | (In lakhs of rupees) | | |
| L—DEVELOPMENT SCHEMES— | | | | | |
| L(b)—First Five-Year Plan (Committed expenditure)— | | | | | |
| L(b)(ii)—Other Schemes— | | | | | |
| O | .. | 2.30 | 2.35 | 2.38 | +0.03 |
| R | .. | 0.05 | | | |
| L(c)—Second Five-Year Plan— | | | | | |
| O | .. | 20.37 | 21.05 | 22.87 | +1.82 |
| R | .. | 0.68 | | | |
| 95—Capital Outlay on Schemes of Agricultural Improvement and Research.— | | | | | |
| S—DEVELOPMENT SCHEMES— | | | | | |
| (a) Third Five-Year Plan— | | | | | |
| Establishment of Sisal Plantation at Rajnagar (Spillover)— | | | | | |
| Works— | .. | .. | .. | 0.01 | +0.01 |
| Strengthening of Seed Testing Organisation— | | | | | |
| Works— | | | | | |
| S | .. | 0.41 | 0.41 | 0.68 | +0.27 |
| Plant Protection— | | | | | |
| Works— | .. | .. | .. | 0.69 | +0.69 |
| Gardeners' Training— | | | | | |
| Works— | | | | | |
| O | .. | 0.25 | .. | 0.02 | +0.02 |
| R | .. | -0.25 | | | |

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|--|----|-------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | | |
| Improvement of Agricultural Schools and Training Centres— | | | | | |
| Works— | | | | | |
| O | .. | 5.53 | 6.82 | 7.72 | +0.90 |
| S | .. | 1.29 | | | |
| Agricultural Information and Demonstration— | | | | | |
| Works— | | | | | |
| R | .. | 0.34 | 0.34 | 0.42 | +0.08 |
| Establishment of Research Institute at Haringhata— | | | | | |
| Works— | | | | | |
| O | .. | 1.00 | .. | 0.29 | +0.29 |
| R | .. | -1.00 | | | |
| Banana Research Station at Chinsurah— | | | | | |
| Works— | | | | | |
| R | .. | 0.05 | 0.05 | 0.06 | +0.01 |
| Establishment of Research Testing and Training Centre in improved agricultural implements at Burdwan— | | | | | |
| Works— | | | | | |
| O | .. | 0.01 | .. | 0.30 | +0.30 |
| R | .. | -0.01 | | | |
| Construction of Institution buildings of Gramsevak Training Centre at Malda— | | | | | |
| Works— | | | | | |
| | .. | .. | .. | 1.01 | +1.01 |

| | | | Total Grant | Actual Expenditure. | Excess + Saving - |
|--|----|-------|-------------|---------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| Establishment of an Agricultural Demonstration Farm at Ranaghat under technical guidance of team of Japanese technicians— | | | | | |
| Works— | | | | | |
| R | .. | 0.15 | 0.15 | 0.54 | +0.39 |
| Establishment of Ghee and Oil grading Laboratories— | | | | | |
| Works— | | | | | |
| O | .. | 0.71 | .. | 0.19 | +0.19 |
| R | .. | -0.71 | | | |

(iv) Saving in the Major Head "31—Agriculture" occurred mainly under the following group head :

L—DEVELOPMENT SCHEMES—

L(a)—Third Five-Year Plan—

| | | | | | |
|---|----|---------|---------|---------|--------|
| O | .. | 5,31.23 | 6,10.95 | 5,95.14 | -15.81 |
| S | .. | 87.27 | | | |
| R | .. | -7.55 | | | |

(1) The total saving of Rs. 23.36 lakhs was due to—

(a) non—execution of 22 out of 148 schemes provided for, owing to non-completion of preliminaries (Rs. 9.65);

(b) non-payment of arrears of subsidy in respect of the scheme "Distribution of Superphosphates" owing to non-submission of the bills by the distributors for the entire quantity of fertilisers distributed (Rs. 13.50 lakhs).

(2) Since the first year of the Third Five-year Plan, substantial amounts of provision remained unutilised under this group head due mainly to non-execution of a number of schemes owing to non-completion of preliminaries, as indicated below :

| Year | Provision | Saving | Percentage of saving. |
|----------------------|-----------|---------|-----------------------|
| (In lakhs of rupees) | | | |
| 1961-62 | 3,66.73 | 2,54.34 | 69.3 |
| 1962-63 | 3,60.31 | 1,88.74 | 52.4 |
| 1963-64 | 3,48.73 | 72.50 | 20.8 |
| 1964-65 | 5,99.01 | 1,65.36 | 27.6 |

(3) Some of the main schemes the provision for which remained unutilised to a substantial extent during the Plan period, are shown below :

| Schemes and Year | Provision | Actual expenditure | Total saving | Percentage of saving | Reasons for saving |
|---|--------------|--------------------|--------------|----------------------|--|
| (In lakhs of rupees) | | | | | |
| 1. Soil Conservation Extension | | | | | |
| Work on waste land and Agricultural land— | | | | | |
| 1961-62 .. | 15.00 | 0.03 | 58.06 | 70.5 | Non-finalisation of preliminaries and unsatisfactory progress of work. |
| 1962-63 .. | 18.08 | 0.04 | | | |
| 1963-64 .. | 5.04 | 3.25 | | | |
| 1964-65 .. | 32.99 | 8.03 | | | |
| 1965-66 .. | 11.23 | 12.93 | | | |
| Total .. | 82.34 | 24.28 | | | |
| 2. Improvement of Agricultural practices and improved Agricultural implements— | | | | | |
| 1961-62 .. | 6.00 | 0.12 | 37.87 | 54.5 | Non-availability of required types of implements. |
| 1962-63 .. | 7.84 | 1.56 | | | |
| 1963-64 .. | 8.00 | 7.48 | | | |
| 1964-65 .. | 30.00 | 7.41 | | | |
| 1965-66 .. | 17.59 | 14.99 | | | |
| Total .. | 69.43 | 31.56 | | | |
| 3. Lift Irrigation from Rivers and Beels— | | | | | |
| 1961-62 .. | 10.00 | 9.43 | 6.85 | 13 | Non-availability of pumps of required specification (in case of first four years). |
| 1962-63 .. | 8.00 | 0.47 | | | |
| 1963-64 .. | 6.95 | 0.94 | | | |
| 1964-65 .. | 10.00 | 8.35 | | | |
| 1965-66 .. | 17.56 | 26.47 | | | |
| Total .. | 52.51 | 45.66 | | | |

| Schemes and Year. | Provision. | Actual expenditure. | Total saving. | Percentage of saving. | Reasons for saving |
|---|--------------|------------------------|------------------|-----------------------------|--|
| (In lakhs of rupees) | | | | | |
| 4. Improvement of Agricultural Schools and Training Centres— | | | | | |
| 1961-62 .. | 5.46 | 0.04 | } 6.39 | 10.6 | Non-finali- sation of preliminaries (in case of first four years) |
| 1962-63 .. | 9.01 | 7.82 | | | |
| 1963-64 .. | 11.17 | 9.20 | | | |
| 1964-65 .. | 20.00 | 11.55 | | | |
| 1965-66 .. | 14.47 | 25.11 | | | |
| Total .. | 60.11 | 53.72 | | | |

(v) Substantial provision remained unutilised also under the following group heads :

| Total Grant | Actual Expenditure. | Excess+ Saving— |
|----------------------|------------------------|--------------------|
| (In lakhs of rupees) | | |

31—Agriculture.

B—SUPERINTENDENCE—

| | | | | |
|------|--------|---------|-------|-------|
| O .. | 34.19 | } 21.67 | 21.62 | -0.05 |
| R .. | -12.52 | | | |

The total saving of Rs. 12.57 lakhs formed 36.8 per cent. of the original provision, the reasons for which were not furnished by the controlling authority.

D—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS—

D.2—Other charges—

| | | | | |
|------|-------|--------|------|-------|
| O .. | 4.64 | } 3.10 | 2.70 | -0.40 |
| R | -1.54 | | | |

The total saving of Rs. 1.94 lakhs forming 41.8 per cent. of the original provision was attributed mainly to:

- (a) less expenditure in the Workshop under "Training-cum-Development Projects" owing to non-filling up of certain posts (Rs. 0.82 lakh),
- (b) non-utilisation of provision for training of associate women workers. Reasons for non—utilisation have not been furnished (Rs. 0.47 lakh),
- (c) non-implementation of the proposed starting of "Home Economics Centre at Sriniketan" (Rs. 0.30 lakh).

In 1963-64 and 1964-65 also the saving under this group head was 30 per cent. and 27.5 per cent. of the original provision.

(vi) Following are the cases of failure to surrender lump provision made in the original budget:

31—Agriculture.

| | | | |
|---|-------|----|--------|
| M—Lump provision for Medical Benefit Scheme — | 10.04 | .. | —10.04 |
| N—Lump provision for additional dearness allowance— | 10.46 | .. | —10.46 |

The reasons for non-utilisation of the funds were not furnished by the controlling officer.

(vii) *Subsidies*—The expenditure under the grant includes subsidies amounting to Rs. 0.94 lakh paid to Companies, Corporation, etc., to compensate them for the loss sustained in selling fertilisers at a rate below the cost of production fixed by Government.

(viii) *Deposit Account of the grants made by the Indian Council of Agricultural Research*—The expenditure under the grant includes an amount of Rs. 1.90 lakhs met from the deposit account of the grants received from the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to a desposit account. The expenditure incurred on the schemes is booked against provision made under this grant. At the end of the year, an amount equivalent to the share of expenditure to be met from the grants made by the Council is transferred to the deposit account.

The balance at the credit of the deposit account on the 31st March, 1966 was Rs. 6.68 lakhs.

An account of the transactions in the deposit account during 1965-66 is given in statement No. 16 at page...110..of the Finance Accounts 1965-66.

| | | | Total Grant | Actual Expenditure. | Excess + Saving— |
|--|----|-------------|-------------|---------------------|------------------|
| | | | Rs. | Rs. | Rs. |
| Major Head—“31—Agriculture” | | | | | |
| | | Rs. | | | |
| Original | .. | 1,08,40,000 | 1,08,40,000 | 55,19,959 | —53,20,041 |
| Supplementary | .. | | | | |
| Amount surrendered during the year (March, 1966) | | | .. | .. | 35,94.810 |

Notes and comments—

(i) The saving of Rs. 53.20 lakhs formed 49.1 per cent. of the provision. Of this, a sum of Rs. 35.95 lakhs only was surrendered and that too on the 31st March, 1966.

(ii) Substantial savings occurred under this grant during the preceding five years also as indicated below:

| Year | Provision | Saving | Percentage of the saving to the provision |
|----------------------|-----------|--------|---|
| (In lakhs of rupees) | | | |
| 1960-61 | 36.95 | 14.23 | 38.5 |
| 1961-62 | 33.77 | 7.58 | 22.4 |
| 1962-63 | 48.27 | 21.40 | 44.3 |
| 1963-64 | 47.78 | 20.79 | 43.5 |
| 1964-65 | 88.10 | 61.21 | 69.4 |

In all these years and also in 1965-66 the saving was explained as due to less expenditure on Development Schemes mainly on account of non-completion of preliminaries.

(iii) The saving in 1965-66 occurred mainly under the following group heads :

| Total Grant | Actual Expenditure | Excess + Saving -- |
|-------------|--------------------|--------------------|
|-------------|--------------------|--------------------|

(In lakhs of rupees)

C—DEVELOPMENT SCHEMES—**C(i)—Third Five-Year Plan—**

| | | | | | |
|---|----|--------|-------|-------|--------|
| O | .. | 77.27 | 54.00 | 38.63 | —15.37 |
| R | .. | —23.27 | | | |

The total saving of Rs. 38.64 lakhs in the original provision (50 per cent.) was attributed mainly to non-implementation/partial implementation of several schemes owing to :

- (a) non-completion of preliminaries (Rs. 20 lakhs),
- (b) non-completion of works by the contractors within the financial year (Rs. 6.21 lakhs),
- (c) partial execution of reclamation works by the Block Development Officers owing to damages caused by sudden onrush of sea water and non-availability of land for constructional work (Rs. 4.91 lakhs),
- (d) non-utilisation of Rs. 2.38 lakhs out of the funds placed at the disposal of the Public Works Department in connection with "Pilot Scheme for reorganisation of Calcutta Fish Markets on Co-operative basis" (Rs. 1.68 lakhs) and "Experimental Fish Farm at Kalyani" (Rs. 0.70 lakh), the reasons for which were not furnished by the controlling officer,
- (e) less expenditure owing to late provision of funds (Rs. 2.20 lakhs),

Some major schemes which were not implemented or implemented partially are detailed below :

| Name of the scheme | Provision | Saving |
|--|----------------------|--------|
| | (In lakhs of rupees) | |
| Third Five-Year Plan— | | |
| 1. Development of South Salt Lake area for increasing fish supply to Calcutta Markets. | 15.26 | 15.26 |
| 2. Establishment of seed farms for production of quality seeds through artificial breeding of Indian major carps by hormone treatment. | 13.90 | 10.15 |
| 3. Providing harbour facilities to coastal fishermen to enable them to continue fishing operation for longer periods. | 10.00 | 10.00 |
| 4. Pilot scheme for re-organisation of Calcutta Fish Markets on Co-operative basis. | 7.00 | 4.51 |
| 5. Establishment of an aquarium in Calcutta. | 3.08 | 3.08 |

Of these schemes, the first and the fifth remained unimplemented since 1962-63.

| | | | Total Grant | Actual Expenditure | Excess+ Saving-- |
|------------------------------------|----|--------|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | | | |
| C(iv)—Centrally-sponsored Schemes— | | | | | |
| O | .. | 15.03 | 1.31 | 0.53 | -0.78 |
| R | .. | -13.72 | | | |

The total saving of Rs. 14.50 lakhs in the original provision (96.4 per cent.) was attributed to non-completion of formalities practically for all the sponsored schemes.

The schemes were introduced in the fifth year of the Third Five-Year Plan as 'Crash Programme' to be financed entirely by the Centre.

Grant No. 24—Animal Husbandry

| | | | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving-- |
|--|----|-------------|---------------------------------|-----------------------|---------------------|
| | | | Rs. | Rs. | Rs. |
| Major Heads "33—Animal Husbandry" and "124—Capital Outlay on Schemes of Government Trading" | | | | | |
| Voted— | | | | | |
| | | Rs. | 6,75,63,000 | 6,32,51,190 | -43,11,810 |
| Original | .. | 6,34,68,000 | | | |
| Supplementary | .. | 40,95,000 | | | |
| Amount surrendered during the year (31st March, 1966) | | | .. | .. | 2,200 |
| Charged— | | | | | |
| | | Rs. | 21,007 | .. | -21,007 |
| Original | .. | .. | | | |
| Supplementary | .. | 21,007 | | | |
| Amount surrendered during the year | | | .. | .. | Nil |

Notes and comments

Voted Grant

(i) The Supplementary grant of Rs. 40.95 lakhs obtained on the 30th March, 1966 under the group head "K-Schemes for Establishment of Colonies, Distribution of Milk and Milk Products, etc." for larger purchase of milk consequent on introduction

of the West Bengal Milk Products Control Order, 1965, did not prove justified as there was adequate available saving under other sub-heads within the grant to cover the additional expenditure.

(ii) The saving in the grant occurred mainly under the following group head :

| | | Total Grant | Actual Expenditure | Excess + Saving— |
|--|----|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | |
| J—DEVELOPMENT SCHEME | | | | |
| J(e)—Centrally-sponsored Schemes— | | | | |
| J(e)(11)—Crash Programme Schemes— | | | | |
| O | .. | 1,26.73 | 25.80 | 17.16 |
| R | .. | —1,00.93 | | |

The total saving of Rs. 1,09.57 lakhs forming 86.5 per cent. of the original provision was attributed mainly to non-implementation/partial implementation of a number of schemes which were to be entirely financed by the Government of India. These were included in the State Budget in the last year of the Third Five-Year Plan.

The schemes which contributed to the bulk of the saving are indicated below :

| Sl. No. | Name of the Scheme | Provision | Saving | Percentage of saving to the provision | Brief reasons for the saving |
|----------------------|--|-----------|--------|---------------------------------------|--|
| (In lakhs of rupees) | | | | | |
| 1. | Scheme for purchasing Milch cows for accommodation in Kalyani Milk Colony. | 36.50 | 36.50 | 100 | Postponement of the scheme for want of approval of the Government of India. |
| 2. | Scheme for Establishment of Feed Mixing Unit. | 28.68 | 24.46 | 85.3 | Due to appointment of less number of staff for want of suitable candidates. |
| 3. | Scheme for providing additional facilities to pig breeding station. | 13.13 | 13.13 | 100 | } Postponement of the scheme for want of approval of the Government of India |
| 4. | Dressing Plant and stock yard. | 7.09 | 7.09 | 100 | |
| 5. | Veterinary Scheme | 4.41 | 4.41 | 100 | |

(iii) Savings also occurred under the following group heads :

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|---|----|--------|-------------|--------------------|------------------|
| Major Head "124—Capital Outlay on Schemes of Government Trading" | | | | | |
| (In lakhs of rupees) | | | | | |
| L—DEVELOPMENT SCHEMES— | | | | | |
| O | .. | 80.15 | 61.78 | 57.85 | -3.93 |
| R | .. | -18.37 | | | |

The total saving of Rs. 22.30 lakhs forming 27.8 per cent. of the original provision was attributed to non-finalisation of terms and agreement with a foreign firm for procurement of equipment for Dairy at Durgapur.

There occurred considerable savings under this group head during the preceding two years also as indicated below:

| Year | Saving | Percentage of saving to the provision |
|---------|----------------------|---------------------------------------|
| | (In lakhs of rupees) | |
| 1964-65 | 57.71 | 37.8 |
| 1963-64 | 36.16 | 42.5 |

"33—Animal Husbandry"

J—DEVELOPMENT SCHEMES

J(a)—Third Five-Year Plan—

J(a)(ii)—Aid Centres and Clinics—

| | | | | | |
|---|----|-------|------|------|-------|
| O | .. | 9.18 | 6.35 | 6.14 | -0.21 |
| R | .. | -2.83 | | | |

The total saving of Rs. 3.04 lakhs forming 33.1 per cent. of the original provision was attributed mainly to required number of 'Aid Centres' not being opened for want of sanction.

There also occurred considerable savings under this group head during the earlier three years as indicated below:

| Year | Saving | Percentage of saving to the provision |
|---------|----------------------|---------------------------------------|
| | (In lakhs of rupees) | |
| 1964-65 | 7.27 | 76.0 |
| 1963-64 | 3.61 | 73.4 |
| 1962-63 | 2.74 | 86.2 |

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|----------------------------|----|--------|----------------------|--------------------|------------------|
| | | | (In lakhs of rupees) | | |
| J(a)(iii)—Slaughter House— | | | | | |
| O | .. | 1.00 | .. | .. | .. |
| R | .. | - 1.00 | | | |

As in the earlier years, the provision remained unutilised owing to non-acquisition of land for the selected site as a result of injunctions issued by the High Court.

During 1964-65 also, provision of Rs 21 lakhs remained entirely unutilised.

| | | | | | |
|--|----|-------|------|------|-------|
| J(a)(viii)—Training Research and Statist.cs— | | | | | |
| O | .. | 3.32 | 1.12 | 1.30 | +0.18 |
| R | .. | -2.20 | | | |

The net saving of Rs. 2.02 lakhs forming 60.8 per cent. of the original provision was attributed mainly to partial implementation of the scheme "Development of Veterinary Research Organisation (spill over)" for want of sanction (Rs. 2.23 lakhs).

There also occurred considerable savings under this group head during the preceding three years also as indicated below :

| Year | Saving | | Percentage of saving to the provision |
|---------|----------------------|------|---------------------------------------|
| | (In lakhs of rupees) | | |
| 1964-65 | .. | 3.19 | 94.1 |
| 1963-64 | .. | 1.02 | 81.6 |
| 1962-63 | .. | 1.13 | 93.4 |

J(a)(ix)—Other Schemes—

| | | | | | |
|---|----|--------|-------|-------|-------|
| O | .. | 18.36 | 12.25 | 11.35 | -0.90 |
| R | .. | - 6.11 | | | |

The total saving of Rs. 7.01 lakhs forming 38.2 per cent. of the original provision was attributed mainly to non-implementation/partial implementation of a number of schemes for want of sanction. The name of the schemes which contributed to the bulk of the saving are indicated below :

| Sl No. | Name of the Scheme | Saving | Percentage of saving to the provision |
|----------------------|--|--------|---------------------------------------|
| (In lakhs of rupees) | | | |
| 1. | Strengthening of staff at Veterinary Directorate | 3.29 | 80.2 |
| 2. | Improvement of Hide Flaying and Carcass utilisation | 1.66 | 100 |
| 3. | Strengthening of supervisory organisation in Muffasil and Head Quarters (spill over) | 0.90 | 100 |

In the previous year also, there occurred a saving of Rs. 9.45 lakhs under this group head (57.9 per cent. of the original provision) mainly under the aforesaid schemes.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|-------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| J(e)(i)—Schemes outside the Crash Programme— | | | | | |
| O | .. | 11.11 | 8.52 | 8.06 | 0.46 |
| R | .. | -2.59 | | | |

The total saving of Rs. 3.05 lakhs forming 27.5 per cent. of the original provision was attributed mainly to partial implementation of the following schemes during the year:

| Sl. No. | Name of the scheme | Saving | Percentage of saving to the provision | Brief reasons for the saving |
|----------------------|---|--------|---------------------------------------|---|
| (In lakhs of rupees) | | | | |
| 1. | Scheme for Establishment of Immune belt in the Bordering Districts. | 0.97 | 38 | Slow progress of work for want of trained staff. |
| 2. | Scheme for salvage of superior calves for Milk Colony at Harin-ghata. | 0.96 | 64 | Non-availability of adequate number of superior calves as well as non-lifting of calves by the allottees concerned. |
| 3. | Pig breeding station-cum-Bacon factory at Kalyani. | 0.62 | 18.5 | Slow progress of work for non-availability of suitable staff. |

(iv) In the following group heads, augmentation of the original provision by reappropriation made on the 31st March, 1966 proved largely excessive.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---------------------------|----|-------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| A—Superintendence— | | | | | |
| O | .. | 10.11 | 16.30 | 11.48 | -4.82 |
| R | .. | 6.19 | | | |

The additional provision was obtained mainly for the bifurcation of the erstwhile Directorate of Dairy Development and Animal Husbandry into two separate Directorates. The reappropriation proved excessive to the extent of Rs. 4.82 lakhs, the reasons for which were not furnished.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|------------------------------|----|-------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| J(a)(v)—Poultry Development— | | | | | |
| O | .. | 15.95 | } 20.66 | 16.94 | -3.72 |
| R | .. | 4.71 | | | |

The additional provision was obtained for meeting the cost of increased activities under a number of schemes under the group-head; but 79 per cent. of this additional provision remained unutilised. The reasons for the final saving were not furnished by the controlling officer.

(v) Lump provision of Rs. 6.84 lakhs made under "H-Lump provision for Medical Benefit Scheme" (Rs. 3.35 lakhs) and "I-Lump provision for Additional Dearness Allowances" (Rs. 3.49 lakhs) for meeting charges on account of "Medical Benefit" and "Additional Dearness Allowance" proved unnecessary as savings were available under the concerned heads within the grant.

(vi) Deposit Account of Grants made by the Indian Council of Agricultural Research.

The expenditure under this Grant includes an amount of Rs. 0.60 lakh to be met from the deposit account of grants received from the Indian Council of Agricultural Research for furtherance of the Animal Husbandry Schemes and other allied objects.

The grants received from the Council towards the cost of the research schemes undertaken at their instance are credited to a deposit account. The expenditure incurred on the schemes is initially booked against the provision made under this Grant.

Before the close of the accounts of the year an amount equivalent to the share of expenditure to be met from the grant made by the Council is transferred to the deposit account.

The transfer of the amount to be met from the deposit account could not be effected in the year's accounts owing to delay in receipt of the contribution from the Council.

The balance at the credit of the deposit account on the 31st March, 1966 was Rs. 6.68 lakhs.

An account of the transactions of the deposit account during 1965-66 is given in statement No. 16 at page 110 of the Finance Accounts, 1965-66.

| | Total Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major Head "34—Co-operation" | | | |
| | Rs. | | |
| Original .. | 97,03,000 | 80,44,095 | --16,58,905 |
| Supplementary .. | .. | | |
| | 97,03,000 | | |
| Amount surrendered during the year (March, 1966) | .. | .. | 16,18,450 |

Notes and comments—

(i) The saving of Rs. 16.59 lakhs formed 17.1 per cent. of the provision.

The savings occurred mainly under the following group heads :

(In lakhs of rupees)

D—DEVELOPMENT SCHEMES—**D(a)—Third Five-Year Plan—**

| | | | | |
|------|--------|-------|-------|-------|
| O .. | 49.53 | 38.94 | 39.83 | +0.89 |
| R .. | -10.59 | | | |

The net saving of Rs. 9.70 lakhs in the original provision (19.6 per cent.) was stated to be mainly due to partial implementation of certain schemes as a result of—

- (1) non-payment of managerial subsidy to Co-operative Societies as the requisite conditions were not fulfilled (Rs. 3.22 lakhs),
- (2) abandoning of certain programmes under "Organisation of non-official Co-operative Training Agencies" due to Emergency (Rs. 2.14 lakhs),
- (3) non-appointment of departmental staff and staff of banks and Co-operative Societies to which grants were payable by Government (Rs. 1.37 lakhs), and
- (4) non-receipt of sanction of Government for grants-in-aid (1.22 lakhs).

D(c)—Centrally-sponsored Schemes—

| | | | | |
|------|-------|------|------|-------|
| O .. | 10.20 | 5.60 | 5.50 | -0.10 |
| R .. | -4.60 | | | |

The total saving of Rs. 4.70 lakhs forming 46.1 per cent. of the original provision was attributed mainly to (i) non-utilisation of the provision under the scheme

“Setting up of unit for Processing of Agricultural Produces” obtained for financial assistance to 36 Rice Mills in the shape of grants-in-aid, owing to absence of provision for managerial subsidy under the “National Co-operative Development Corporation” scheme for Rice Mills (Rs. 3.75 lakhs) and (ii) less payment of managerial subsidy to a number of societies due to their failure to qualify for the requisite conditions under the schemes (a) “Co-operative Farming” and (b) “Distribution of consumers’ articles in rural areas” (Rs. 0.94 lakh).

(ii) Lump sum provisions under the sub-heads “G-Lump provision for Medical Benefit-Scheme” (Rs. 2.16 lakhs) and “H-Lump provision for Additional Dearness Allowance” (Rs. 2.25 lakhs) were not utilised, the reasons for which were not furnished by the controlling officer.

(iii) *Subsidy*—The expenditure in the grant includes a sum of Rs. 30.08 lakhs paid as subsidies to co-operative banks and societies in connection with different Development Schemes under the Third Five-Year Plan.

The details of subsidies are as follows :

| | Amount (In lakhs of rupees) |
|--|--------------------------------|
| (1) Subsidies to co-operative banks, institutions, societies, etc., on account of managerial and rental costs. | 17.72 |
| (2) Subsidies to co-operative institutions in connection with training of non-official personnel for co-operative movement. | 6.06 |
| (3) Subsidies to central co-operative banks and primary co-operative societies for Special Bad Debt Reserve Fund. .. | 2.86 |
| (4) Subsidies for development of fishermen’s co-operative societies. | 2.17 |
| (5) Subsidies to various types of co-operative institutions for miscellaneous purposes. .. | 0.71 |
| (6) Subsidies for construction of godowns to various co-operative institutions. .. | 0.56 |

| | | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|-----------------------|---------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Major Heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development" | | | | |
| Voted— | | | | |
| Original | Rs. .. 3,72,08,000 | 4,94,79,000 | 3,40,02,573 | -1,54,76,427 |
| Supplementary | .. 1,22,71,000 | | | |
| Amount surrendered during the year (March, 1966) 1,11,49,836 | | | | |
| Charged— | | | | |
| Original | .. 31,000 | 43,000 | 1,40,145 | +97,145 |
| Supplementary | .. 12,000 | | | |
| Amount surrendered during the year (March, 1966) 7,000 | | | | |

The expenditure under the voted provision does not include a sum of Rs.21,00,000 met out of the advances from the Contingency Fund but not recouped to the Fund before the close of the year.

The expenditure shown in the charged appropriation does not include a sum of Rs. 11,303 met out of the advances from the Contingency Fund but not recouped to the Fund before the close of the year.

Notes and comments :—

Voted Grant

(i) The unutilised provision of Rs. 1,54.76 lakhs in the grant formed 31.3 per cent. of the total provision.

In the past four years also, considerable provision remained unutilised under this grant as indicated below due to non-implementation of a number of development schemes.

| Year | Total provision | Saving | Percentage of the saving to the total provision |
|----------------------|--------------------|---------|--|
| (In lakhs of rupces) | | | |
| 1961-62 | 2,48.28 | 51.75 | 20.8 |
| 1962-63 | 3,02.30 | 61.65 | 20.4 |
| 1963-64 | 3,72.41 | 1,34.43 | 36.1 |
| 1964-65 | 3,75.94 | 1,13.10 | 30.1 |

(ii) Out of the unutilised amount of Rs. 1,54.76 lakhs, only an amount of Rs. 1,11.50 lakhs was surrendered and that too only on the last day of the financial year.

(iii) The actual expenditure of Rs. 3,40.03 lakhs did not even come up to the original provision; in view of this, the supplementary grant of Rs. 1,22.71 lakhs obtained on the 30th March, 1966 proved totally unnecessary.

(iv) (a) A provision of Rs. 15.02 lakhs was made in the supplementary grant and a sum of Rs. 5.98 lakhs was re-appropriated out of savings under other group-heads, to reimburse the advance taken from the Contingency Fund in December, 1965 for investment in the share capital of Central Fisheries Corporation [group-head K(v)4-Rs. 15 lakhs] and Indian Mechanisation and Allied Products Ltd. Group-head K(a) 15 Rs. 6 lakhs]. The total provision of Rs. 21 lakhs was not, however, utilised for want of Government sanction for the adjustment of the advance.

(b) The supplementary grant proved largely excessive in the following case :

Major Head "96—Capital Outlay on Industrial and Economic Development"

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|---|----|--------|-------------|--------------------|------------------|
| K-Development Schemes— | | | | | |
| K(b)—Centrally-sponsored Schemes— | | | | | |
| Investment in Co-operative Societies— | | | | | |
| K(b)(3)—Setting up of Units for Agricultural Products— | | | | | |
| O | .. | 11.25 | 32.68 | 36.68 | +4.00 |
| S | .. | 90.00 | | | |
| R | .. | -68.57 | | | |

The net saving of Rs. 64.57 lakhs forming 71.7 per cent. of the supplementary grant was stated to be due to receipt of less amount of Central assistance per unit of Co-operative rice mills than originally sanctioned by the National Co-operative Development Corporation and consequent less expenditure on the scheme.

(v) Substantial part of the original provision remained unutilised under the following group heads:

Major Head "35—Industries"

A—INDUSTRIES—

A-3—Industrial Development—

| | | | | | |
|---|----|-------|-------|-------|------|
| O | .. | 35.06 | 28.93 | 28.62 | -0.3 |
| R | .. | -6.13 | | | |

The total saving of Rs. 6.44 lakhs forming 18.4 per cent. of the original provision was stated to be due mainly to non-finalisation of the proceedings for acquisition of land for industrial development.

In the previous year also, there was a saving of Rs. 12.60 lakhs (35.4 per cent. of the original provision) in this group head for the same reason.

| | Total Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|-----------------------|---------------------|
|--|-------------|-----------------------|---------------------|

(In lakhs of rupees)

F—DEVELOPMENT SCHEMES—

F(a)—Third Five-Year Plan—

| | | | | | | | |
|--|---|----|-------|---|-------|-------|-------|
| | O | .. | 41.47 | } | | | |
| | R | .. | -7.13 | | 34.34 | 28.41 | -5.93 |

The total saving of Rs. 13.06 lakhs in the original provision (31.5 per cent.) was explained as due mainly to;—

- (a) non-purchase of machinery and deferment of construction works pertaining to reorganisation of several Colleges of Technology owing to Emergency (Rs. 6.07 lakhs),
- (b) non-receipt of bills for reimbursement of stipends from the firms imparting apprenticeship training in connection with the "National Apprenticeship Training Scheme" (Rs. 4.46 lakhs) and
- (c) Vacant posts (Rs. 1.32 lakhs).

Appreciable savings occurred under this group-head in the previous four years also as indicated below :

| Year | | | Provision | Saving | Percentage of saving |
|----------------------|----|----|-----------|--------|-------------------------|
| (In lakhs of rupees) | | | | | |
| 1961-62 | .. | .. | 19.25 | 16.27 | 84.5 |
| 1962-63 | .. | .. | 30.72 | 19.33 | 62.9 |
| 1963-64 | .. | .. | 44.38 | 27.50 | 62.0 |
| 1964-65 | .. | .. | 57.75 | 35.64 | 61.7 |

Major Head "96—Capital Outlay on Industrial and Economic Development"

1—CAPITAL OUTLAY ON DEPARTMENTAL COMMERCIAL UNDERTAKINGS—

I-2—Acquisition of premises of Art and United Potteries at Belgharia for a Training-cum-Production Centre—

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|----------------------|----|-------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | | |
| O | .. | 4.91 | } | .. | .. |
| R | .. | —4.91 | | | |

Non-utilisation of the entire provision was stated to be due to non-implementation of the schemes, the reasons for which were not furnished by the controlling officer.

In the previous two years also, the entire provision (Rs. 4.91 lakhs in each year) under this group-head remained unutilised for the same reason.

J—INVESTMENT IN CO-OPERATIVE SOCIETIES—

Investment in shares of Co-operative Organisations—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 20.00 | } | 10.61 | 12.00 | +1.39 |
| R | .. | —9.39 | | | | |

The investment in the share-capital of Co-operative organisations by Government is made out of loans received from the "Long-term operations fund" of the Reserve Bank of India; the investment is intended to strengthen the borrowing power of Rural credit and Reorganisation of Primary Panchayat Level Co-operative Societies.

The shortfall in investment by Rs. 8 lakhs (40 per cent. of the original provision) was stated to be due to non-receipt of sanction for loan from the Reserve Bank of India during the year,

In the previous year also there was shortfall of investment by Rs. 9.63 lakhs (48.2 per cent. of the original provision) for the same reason.

| Total Grant | Actual Expenditure | Excess + Saving— |
|-------------|--------------------|------------------|
|-------------|--------------------|------------------|

(In lakhs of rupees)

K—DEVELOPMENT SCHEMES—**K(a)—Third Five-Year Plan—**

Investment in Government Commercial and Industrial Undertakings—

MEDICAL—

K(a) —(i)—Manufacture of X-Ray Machine—Investment in share-capital of Electro-Medical and Allied Industries Ltd. ..

| | | |
|------|----|-------|
| 1.00 | .. | —1.00 |
|------|----|-------|

The reasons for the non-utilisation of the provision were not furnished by the controlling officer.

AGRICULTURE—**K(a)(2)—Ware Housing Corporation**

| | | |
|------|----|-------|
| 3.00 | .. | —3.00 |
|------|----|-------|

The scheme envisages establishment of warehouses and cold storages in the State under the auspices of the Corporation and is financed by contributions of Government and the Central Warehousing Corporation on 50:50 basis.

The reasons for non-utilisation of the provision were not furnished by the controlling officer.

In the previous year also a sum of Rs. 3 lakhs (37.5 per cent. of the original provision) remained unutilised.

INDUSTRIES—

Establishment of an undertaking for a 25,000-spindle Cotton Mill for spinning yarn (establishment of a Second Unit of Kalyani Spinning Mills Ltd. at Habra)—

Investment in Share-Capital—

| | | | | | |
|---|----|--------|---|----|----|
| O | .. | 43.91 | } | .. | .. |
| R | .. | —43.91 | | | |

Non-utilisation of the entire provision was stated to be due to post-budget decision to advance the amount to the company as loan, the expenditure on which has been recorded under "Grant No. 53—Loans and Advances etc."

In the previous year also, there was a saving of Rs. 24.00 lakhs (56.9 per cent. of the original provision) under this head.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|--|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| K(a)(10)—Development of Agricultural Marketing Societies (Primary)— | | | | | |

| | | | | | |
|---|----|-------|--------|------|----|
| O | .. | 7.00 | } 3.33 | 3.33 | .. |
| R | .. | -3.67 | | | |

The saving of Rs. 3.67 lakhs forming 52.4 per cent. of the original provision was attributed to non-payment of Government share-contribution to many societies owing to non-fulfilment of necessary conditions

K(a)(11)—Development of Processing Society—

| | | | | | |
|---|----|-------|--------|------|----|
| O | .. | 2.59 | } 0.55 | 0.55 | .. |
| R | .. | -2.04 | | | |

The saving of Rs. 2.04 lakhs forming 78.8 per cent. of the original provision was stated to be due to non-payment of Government share-contribution to the society as the requisite numbers of paddy hullers were not set up owing to extended programme of rice mills.

(vi) The following is a case of erroneous budgeting :

K(b)—Centrally-sponsored Schemes—

K(b)(2)—Development of Rickshaw puller Co-operatives—

| | | | | | |
|---|----|-------|------|----|----|
| O | .. | 2.10 | } .. | .. | .. |
| R | .. | -2.10 | | | |

The scheme envisages grant of only loans, provision for which is made under grant No. 53. The provision made here was stated to be erroneous.

K(b)(4)—Development of Consumers' Co-operative—

| | | | | | |
|---|----|-------|--------|------|----|
| O | .. | 7.17 | } 3.50 | 3.50 | .. |
| R | .. | -3.67 | | | |

The saving of Rs. 3.67 lakhs formed 51.2 per cent. of the original provision which was attributed to less share participation by the Government of India in Consumers' Co-operative Societies than proposed by the State Government.

(vii) The following are cases of failure to surrender lump provision. The reasons for non-utilisation of the lump provision and non-surrender have not been furnished.

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| Major Head "35—Industries" | | | |
| G—Lump provision for Medical Benefit Scheme. | 5.37 | .. | —5.37 |
| H—Lump provision for Additional Dearness Allowance. | 5.60 | .. | —5.60 |

Charged Appropriation

The expenditure of Rs. 97,145 over the appropriation requires to be regularised.

The excess occurred under the following sub-head which was partly counter-balanced by saving under another sub-head.

Major Head "35—Industries"

| A—INDUSTRIES— | Total Appropriation | Actual Expenditure | Excess+ Saving— |
|-------------------------|---------------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| A5—Other Organisations— | | | |
| O .. 0.30 | 0.35 | 1.40 | +1.05 |
| S .. 0.12 | | | |
| R .. -0.07 | | | |

The reasons for the excess are awaited.

Grant No. 27—Industries—Cottage Industries

| Major Heads "35—Industries" and "96—Capital Outlay on Industrial Development" | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving— |
|---|------------------------------|--------------------|-----------------|
| Voted— | | | |
| | Rs. | Rs. | Rs. |
| Original .. 2,49,40,000 | 2,49,40,000 | 1,99,34,106 | —50,05,894 |
| Supplementary .. | | | |
| Amount surrendered during the year (March, 1966) | .. | .. | 36,50,300 |
| Charged— | | | |
| Original | 8,781 | .. | —8,781 |
| Supplementary 8,781 | | | |
| Amount surrendered during the year | .. | .. | Nil |

Notes and comments—

Voted Grant

(i) The saving of Rs. 50.06 lakhs in the grant formed 20.1 per cent. of the original provision.

Saving has become a regular feature under this grant; the saving ranged from 14.9 lakhs to 37.4 lakhs during last five years.

(ii) In 1965-66, the provision remained unutilised to a substantial extent in the following group heads:

| Total Grant | Actual Expenditure | Excess + Saving— |
|----------------------|--------------------|------------------|
| (In lakhs of rupees) | | |

Major Head "35—Industries"

D—DEVELOPMENT SCHEMES—

(a)—Third Five-Year Plan—

| | | | | | | |
|---|----|--------|---|-------|-------|-------|
| O | .. | 78.13 | } | 48.60 | 46.97 | -1.63 |
| R | .. | -29.53 | | | | |

The total saving of Rs. 31.16 lakhs in the original provision (39.9 per cent.) was stated to be mainly due to non-implementation/partial implementation of a number of schemes during the year owing to :

- (1) want of sanction (Rs. 10.42 lakhs),
- (2) enforcement of economy in view of National Emergency (Rs. 7.66 lakhs),
- (3) Less work due to less purchase of raw materials for shortage of working space consequent on dismantling of reeling sheds,
- (4) unfilled vacancies (Rs. 3.48 lakhs),
- (5) non-receipt of administrative approval for repair, addition, alteration and electrification of the existing sheds and buildings (Rs. 2.89 lakhs),
- (6) postponement of works (Rs. 2.13 lakhs),
- (7) want of proposals for subsidies (Rs. 1.45 lakhs), and
- (8) non-acceptance of tenders for supply of electrical goods (Rs. 1.00 lakh).

There also occurred considerable savings under this group head during the previous four years as indicated below.

| Year | Provision | Saving | Percentage of saving to the provision |
|---------|------------------------|--------|---------------------------------------|
| | (In lakhs of rupees) | | |
| 1961-62 | 102.44 | 73.58 | 71.8 |
| 1962-63 | 80.88 | 50.62 | 62.6 |
| 1963-64 | 46.60 | 18.69 | 40.1 |
| 1964-65 | 81.84 | 41.16 | 50.3 |

| | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | |
| A-3—Development of Cottage Industries— | | | | |
| O | .. | 34.49 | 29.02 | 25.70 |
| R | .. | -5.47 | | |

The total saving of Rs. 8.79 lakhs forming 25.5 per cent. of the original provision was attributed mainly to :

- (i) transfer of provision for 'scheme for Industrial Centre' to group-head "D(a)" owing to its post-budget merger with another scheme (Rs. 4.35 lakhs), and
- (ii) enforcement of economy owing to National Emergency (Rs. 2.45 lakhs).

D(e)—Centrally-sponsored Schemes—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 25.49 | 23.01 | 21.35 | -1.66 |
| R | .. | -2.48 | | | |

The total saving of Rs. 4.14 lakhs forming 16.2 per cent. of the provision was attributed mainly to delay in starting an industrial centre at Vadrakali, unfilled vacancies as also enforcement of economy due to National Emergency.

| | | | |
|--|------|----|-------|
| E—Lump provision for Medical Benefit Scheme. | 4.15 | .. | -4.15 |
| F—Lump provision for Additional Dearness Allowance. | 4.33 | .. | -4.33 |

Non-utilisation of the provision of Rs. 8.48 lakhs in the foregoing two group heads was due to the fact that the additional expenditure on these accounts could be met from the available savings under the concerned heads. The amounts were not, however, surrendered.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|-------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| Major Head "96—Capital Outlay on Industrial and Economic Development—Cottage Industries" | | | | | |
| G—DEVELOPMENT SCHEMES— | | | | | |
| G-1—Third Five-Year Plan— | | | | | |
| G-1(b)—Industrial Estate— | | | | | |
| Establishment of Industrial Estates, Howrah— | | | | | |
| O | .. | 3.00 | 1.45 | 1.28 | -0.17 |
| R | .. | -1.55 | | | |

The total saving of Rs. 1.72 lakhs forming 57.3 per cent. of the provision was attributed mainly to curtailment of expenditure as a measure of economy due to Emergency.

In the previous year also, there was a saving of Rs. 2.98 lakhs (45.2 per cent.) under this group head.

**G-(1)(c)—Establishment of two new
Estates—**

| | | | | | |
|---|----|-------|----|----|----|
| O | .. | 4.00 | .. | .. | .. |
| R | .. | -4.00 | | | |

Non-utilisation of the provision was attributed to enforcement of economy owing to National Emergency.

In the previous year also, the provision (Rs. 4.80 lakhs) remained unutilised owing to non-receipt of approval of plans and estimates of the scheme from the Government of India.

(iii) Non-provision of funds by reappropriation to cover the expenditure in the following group head despite a large saving in the grant, indicates defective control.

**Major Head "96—Capital Outlay
on Industrial and Economic
Development—Cottage Industries**

| | | | | |
|--|----|--|------|-------|
| H.—Investment in the Share-Capital of the Central Road Transport Corporation Limited. | .. | | 2.50 | +2.50 |
|--|----|--|------|-------|

The reasons for non-provision of funds were not furnished by the controlling officer.

(iv) In the following group head provision made by reappropriation on the 31st March, 1966 remained almost unutilised.

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----------------------|-----------------------|--------------------|
| | (In lakhs of rupees) | | |
| G—DEVELOPMENT SCHEMES— | | | |
| G(1)(e)—Establishment of eight Small Estates— | | | |
| O | 1.33 | 0.23 | -1.10 |
| R | | | |

The reasons for the final saving were not furnished by the controlling officer.

Grant No. 28—Industries—Cinchona (All Voted)

Major Head "35—Industries"

| | Rs. | Rs. | Rs. | Rs. |
|------------------------------------|-----------|-----------|-----------|---------|
| Original .. | 32,87,000 | 34,73,500 | 34,84,164 | +10,664 |
| Supplementary | 1,86,500 | | | |
| Amount surrendered during the year | | .. | .. | Nil |

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 10,664 which requires regularisation.

(ii) Excess occurred under the following sub-heads and was partly counter-balanced by savings under four other sub-heads.

A—CINCHONA PLANTATION—

(In lakhs of rupees)

A—3—Allowances—

| | | | | |
|-----------|-------|------|------|-------|
| O | 0.52 | 0.34 | 1.02 | +0.68 |
| R | -0.18 | | | |

A—4—Contingencies—

| | | | | |
|-----------|-------|-------|-------|-------|
| O | 27.27 | 29.30 | 29.64 | +0.34 |
| S | 1.87 | | | |
| R | 0.16 | | | |

| | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|---------------------------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major Heads "37—Community Development Projects, National Extension Service, Local Development Works", "109—Capital Outlay on Other Works", "16—Interest on Debt and Other Obligations", "Debt raised in India" and "Loans to Local Funds, Private Parties, etc." | | | |
| | Rs. | | |
| Voted— | | | |
| Original .. | 5,50,14,000 | 4,62,81,778 | -87,32,222 |
| Supplementary .. | | | |
| | 5,50,14,000 | | |
| Amount surrendered during the year (March, 1966). | .. | .. | 99,69,600 |
| Charged— | | | |
| Original .. | 62,52,000 | 62,96,362 | +37,362 |
| Supplementary .. | 7,000 | | |
| | 62,59,000 | | |
| Amount surrendered during the year (March, 1966). | .. | .. | 43,800 |

Notes and comments—**Voted Grant**

(i) The saving of Rs. 87·32 lakhs formed 15·9 per cent. of the original provision.

There was also a saving of Rs. 117·01 lakhs forming 21·4 per cent. of the original provision during the previous year.

(ii) The surrender of Rs. 99·70 lakhs made on the 31st March, 1966 proved excessive as the available saving in the grant was Rs. 87·32 lakhs only.

(iii) Substantial savings occurred under the following group heads :

Major Head "37—Community Development Projects, National Extension Services, and Local Development Works"

(In lakhs of rupees)

1C—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—

| | | | | |
|------|-------|-------|-------|-------|
| O .. | 34·15 | 28·65 | 28·30 | -0·35 |
| R .. | -5·50 | | | |

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|--|----|--------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | | |
| 5-G—COMMUNICATION— | | | | | |
| O | .. | 29.00 | 20.00 | 19.94 | -0.06 |
| R | .. | -9.00 | | | |
| 6H—RURAL ARTS, CRAFTS AND INDUSTRIES— | | | | | |
| O | .. | 25.00 | 15.00 | 11.55 | -3.45 |
| R | .. | -10.00 | | | |

In all these cases, the total savings were stated to be mainly due to curtailment of expenditure on account of National Emergency.

2D—HEALTH AND RURAL SANITATION—

| | | | | | |
|---|----|-------|-------|------|-------|
| O | .. | 20.00 | 12.00 | 9.61 | -2.39 |
| R | .. | -8.00 | | | |

The total saving of Rs. 10.39 lakhs (52 per cent. of the provision) was stated to be due mainly to curtailment of expenditure owing to Emergency, under the schemes—

- (a) "Health and Rural Sanitation converted blocks—Drinking Water Supply" (Rs. 6.00 lakhs) and
- (b) "Old Blocks—Mobile Medical-cum-Public Health Unit" (Rs. 2.00 lakhs).

L—DEVELOPMENT SCHEMES—

L-1—Centrally-sponsored Schemes—

Water Supply—

Grants-in-aid—

| | | | | | |
|---|----|--------|-------|------|-------|
| O | .. | 30.00 | 12.00 | 9.19 | -2.81 |
| R | .. | -18.00 | | | |

The provision was made for the scheme "Drinking Water Supply" which is entirely financed by grants by the Government of India.

The total saving of Rs. 20.81 lakhs (69.4 per cent. of the provision) was stated to be mainly due to curtailment of expenditure owing to Government of India not agreeing to provide more than Rs. 12.00 lakhs.

| | Total Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|-----------------------|---------------------|
|--|-------------|-----------------------|---------------------|

(In lakhs of rupees)

Major Head "109—Capital Outlay on Other Works".**O—COMMUNITY DEVELOPMENT PROJECTS—**

Development Schemes—

Third Five-Year Plan—

O-1—Irrigation—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 8.60 | } | 5.95 | 3.85 | -2.10 |
| R | .. | -2.65 | | | | |

The total saving of Rs. 4.75 lakhs (55.2 per cent. of the provision) was stated to be mainly due to :

- (i) slow progress of work under the scheme "Manufacture of bullock-driven pump" owing to non-availability of raw materials (Rs. 1.86 lakhs);
- (ii) post-budget decision to meet the expenditure on the scheme "Converted Blocks—Tubewell Irrigation" from Grant No. 22—Agriculture (Rs. 0.74 lakh).

O-2—HOUSING—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 18.00 | } | 14.50 | 15.62 | +1.12 |
| R | .. | -3.50 | | | | |

The net saving of Rs. 2.38 lakhs was stated to be due to slow progress of work by the contractors.

LOANS AND ADVANCES BY THE STATE AND UNION TERRITORY GOVERNMENTS—**Major Head "Loans to Local Funds, Private Parties, etc.,"**

Development Schemes—

Third Five-Year Plan—

R—LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROJECTS—

R-5—Loans for Rural Housing—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 4.00 | } | 0.70 | 1.18 | -0.48 |
| R | .. | -3.30 | | | | |

The total saving of Rs.3.78 lakhs (94.5 per cent. of the provision) was stated to be mainly due to enforcement of economy owing to National Emergency.

(iv) In the following group-heads reduction of provision by reappropriation/surrender on the 31st March, 1966 proved excessive :

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|--------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| Major Heads "37—Community Development Projects, National Extension Services, and Local Development Works" | | | | | |
| 3E—EDUCATION— | | | | | |
| O | .. | 18.00 | 6.00 | 16.20 | +10.20 |
| R | .. | -12.00 | | | |

4F—SOCIAL EDUCATION—

| | | | | | |
|---|----|-------|------|-------|-------|
| O | .. | 17.50 | 9.55 | 13.79 | +4.24 |
| R | .. | -7.95 | | | |

In both the cases, the reduction of provision was attributed to enforcement of economy owing to National Emergency but the actual expenditure ultimately exceeded the reduced provision. The reasons for the final excesses have not been furnished.

(v) A case of injudicious surrender of funds is indicated below :

I—SUSPENSE—

| | | | | | |
|---|----|-------|----|------|-------|
| O | .. | 2.00 | .. | 2.94 | +2.94 |
| R | .. | -2.00 | | | |

The department incurred an expenditure of Rs. 2.94 lakhs under "Purchases" and "P. W. Advances". This was not taken into account and the entire provision was surrendered due to non-adjustment of debits received from other departments pending verification of the claims. This resulted in an uncovered excess of Rs. 2.94 lakhs.

(vi) In the following group-head the reduction of provision by reappropriation proved unjustified.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|-------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| LOANS AND ADVANCES BY THE STATE GOVERNMENT— | | | | | |
| Major Head “Loans to Local Funds, Private Parties, etc.”— | | | | | |
| DEVELOPMENT SCHEME— | | | | | |
| Third Five-Year Plan— | | | | | |
| R—Loans under Development Schemes— | | | | | |
| R.4—PRODUCTIVE SCHEME FOR PROMOTION OF ANIMAL HUSBANDRY— | | | | | |
| O | .. | 6.00 | } 4.20 | 7.54 | +3.34 |
| R | ∴ | −1.80 | | | |

There occurred an excess of Rs. 1.54 lakhs even over the original provision. The surrender of Rs. 1.80 lakhs on the last day of the financial year thus increased the excess to Rs. 3.34 lakhs.

Charged Appropriation

(i) The expenditure exceeded the charged appropriation by Rs. 37,362 which requires regularisation.

(ii) The excess occurred mainly under the following sub-head partly counter-balanced by saving under another sub-head:

PUBLIC DEBT—

| | | | Total Appropriation | Actual Expenditure | Excess+ Saving— |
|--|----|-------|---------------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| Major Head “Debt raised in India” | | | | | |
| Loans from Central Government— | | | | | |
| Loans for Community Development Projects— | | | | | |
| <i>Charged—</i> | | | | | |
| O | .. | 44.28 | } 44.50 | 44.93 | +0.43 |
| R | .. | 0.22 | | | |

| | Total Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major Head “38—Labour and Employment” | | | |
| | Rs. | | |
| Original .. | 3,30,04,000 | 3,28,44,815 | --1,59,185 |
| Supplementary .. | | | |
| Amount surrendered during the year .. | | .. | Nil |

Notes and comments—

(i) In the following group heads the provision was not utilised wholly or to a substantial extent.

(In lakhs of rupees)

I—DEVELOPMENT SCHEMES—**I(A)—Third Five-Year Plan—****I(i)(a)—Labour and Labour Welfare—****1. I(i)(a)(12)—Manpower and Employment—**

| | | | | |
|------|-------|------|------|-------|
| O .. | 5.43 | 3.03 | 2.83 | -0.20 |
| R .. | -2.40 | | | |

The total saving of Rs. 2.60 lakhs forming 47.9 per cent. of the original provision was attributed mainly to non-opening of new Employment Exchange Offices for want of suitable accommodation and unfilled vacancies. The expenditure shown against this grouphead includes the portion of the Centre's share of expenditure on the scheme cf. comments against grouphead I (iii) below. If the share had been transferred the saving under this grouphead would have been correspondingly more.

In the preceding year also, there occurred a saving of Rs. 1.99 lakhs (49.4 per cent.) under this group-head.

2. I(iii)—Centrally-sponsored Schemes Outside the State Plan—Labour and Labour Welfare—Manpower and Employment.

| | | | | |
|------|-------|------|----|-------|
| O .. | 3.37 | 1.92 | .. | -1.92 |
| R .. | -1.45 | | | |

Provision was made under this grouphead for accommodating the portion of the expenditure on the scheme “Manpower and employment” to be reimbursed by the Centre. The total expenditure on the scheme was to be initially booked under the grouphead I—(i) (a) (12) “Development Schemes—Third Five-Year Plan—Labour and Labour Welfare—Manpower and employment” and the portion of expenditure to be borne by the Government of India was to be transferred to this grouphead ‘I (iii)’.

A total expenditure of Rs. 2.83 lakhs was incurred on the scheme during the year, but the requisite adjustment was not made for want of sanction for reimbursement of expenditure from the Government of India.

98 Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes.

| | | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving— |
|--|-------------|------------------------------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. | Rs. |
| Major Head "39—Miscellaneous Social and Developmental Organisations". | | | | |
| <i>Voted—</i> | | | | |
| | Rs. | | | |
| Original .. | 1,88,77,000 | 1,88,77,000 | 1,71,10,544 | -17,66,456 |
| Supplementary .. | | | | |
| Amount surrendered during the year (March, 1966). | | .. | .. | 12,60,000 |
| <i>Charged—</i> | | | | |
| | Rs. | | | |
| Original .. | .. | 5,000 | 4,958 | -42 |
| Supplementary | 5,000 | | | |
| Amount surrendered during the year | | .. | .. | Nil |

Notes and comments—

Voted Grant

(i) In the following group-heads, the provision was not utilised to a substantial extent :

| | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|-------|----------------------|-----------------------|--------------------|
| | | (In lakhs of rupees) | | |
| B—DEVELOPMENT SCHEMES— | | | | |
| B(I)—Third Five-Year Plan— | | | | |
| B(I)(b)—Welfare of Scheduled Castes— | | | | |
| O .. | 44.02 | 41.02 | 38.00 | -3.02 |
| R .. | -3.00 | | | |

Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—contd. 99

The total saving was Rs. 6.02 lakhs. Of this, saving of Rs. 2 lakhs was stated to be due mainly to non-starting of training centre for the scheme "Servicing-cum-training centre for leather industry with provision for demonstration parties" owing to non-completion of preliminaries.

The reasons for the balance saving were not furnished by the controlling officer.

In the previous year also, saving under this group head was Rs. 13.43 lakhs (30.9 per cent. of the original provision).

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|--|-------|---|-------------|--------------------|------------------|
| (In lakes of rupees) | | | | | |
| B(1)(c)—Welfare of Other Backward Classes— | | | | | |
| O .. | 3.00 | } | 2.00 | 1.76 | -0.24 |
| R .. | -1.00 | | | | |

The total saving of Rs. 1.24 lakhs forming 41.3 per cent. of the original provision was attributed to non-utilisation of provision for stipends to other Backward Class students owing to non-availability of suitable candidates.

In the previous year also, there was a saving of Rs. 1.08 lakhs (54 per cent. of the original provision) due to the same reason.

B(V)—Centrally-sponsored Schemes—

B(V)(b)—Scheduled Castes—

| | | | | | |
|------|-------|---|-------|-------|-------|
| O .. | 66.18 | } | 57.82 | 57.52 | -0.30 |
| R .. | -8.36 | | | | |

The total saving of Rs. 8.66 lakhs was attributed mainly to :

- (a) less requirement of funds for the scheme "Scholarship to Scheduled Caste students reading in post-secondary stage" owing to non-availability of adequate number of suitable candidates (Rs. 7.18 lakhs) and
- (b) less expenditure on the scheme "Improvement of the working condition of sweepers including the practice of carrying night soil as head load" due to low demand (Rs. 1.18 lakhs).

100 Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—concl'd.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|----------------------------------|----|-------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| B(V)(c)—Backward Classes— | | | | | |
| O | .. | 2.63 | } 1.56 | 1.57 | +0.01 |
| R | .. | -1.07 | | | |

The net saving of Rs. 1.06 lakhs forming 40.3 per cent. of the original provision was stated to be mainly due to :

- (a) non-utilisation of the provision for the scheme "Rehabilitation and housing for denotified community" owing to non-finalisation of the scheme (Rs. 0.50 lakh) and
- (b) less expenditure on the scheme for "Post-Matric Scholarships to other Backward Class students" owing to non-availability of candidates (Rs. 0.37 lakh).

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes—

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|-------------|---------------|--------------------|-----------------|
| | | | Rs. | Rs. | Rs. |
| Major Head "39—Miscellaneous Social and Developmental Organisations" | | | | | |
| Rs. | | | | | |
| Original | .. | 1,60,38,000 | } 1,67,95,000 | 1,78,93,742 | +10,98,742 |
| Supplementary | | 7,57,000 | | | |
| Amount surrendered during the year (March, 1966). | | | .. | .. | 93,204 |

Notes and comments—

(i) The expenditure exceeded the grant by Rs. 10,98,742 which requires to be regularised. The supplementary grant of Rs. 7.57 lakhs obtained on the 30th March, 1966 fell short of the total additional requirements of Rs. 18.56 lakhs by more than 50 per cent.

(ii) The excess of Rs. 10.99 lakhs was the net result of excesses totalling Rs. 18.31 lakhs over the provision of Rs. 36.56 lakhs under 7 sub-heads; it was partly counter-balanced by savings amounting to Rs. 7.32 lakhs in the provision of Rs. 1,16.83 lakhs under 25 other sub-heads.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding 101 Welfare of Scheduled Tribes and Castes and Other Backward Classes—contd.

(a) The excess occurred mainly under the following sub-heads. In none of the cases, the reasons for the excess were furnished by the controlling authority;

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----------------------|--------------------|-----------------|
| | (In lakhs of rupees) | | |
| E—SUSPENSE CHARGES— | | | |
| O .. 8.05 | 7.64 | 21.97 | +14.33 |
| R .. -0.41 | | | |
| G—DEVELOPMENT SCHEMES— | | | |
| G(1)—Third Five-Year Plan— | | | |
| G(1)(d)—Dairing and Milk Supply— | | | |
| Establishment of State Institute of Animal Husbandry and Dairing at Haringhata | | | |
| .. | .. | 1.41 | +1.41 |
| B—MISCELLANEOUS— | | | |
| B(e)—Construction Board— | | | |
| B(e)(4)—Contingencies— | | | |
| O .. 3.00 | 2.90 | 4.18 | +1.28 |
| R .. -0.10 | | | |
| (b) Excesses of comparatively small amounts occurred under the following sub-heads : | | | |
| B(c)—State Statistical Bureau— | | | |
| B(c)(1)—Pay of officers— | | | |
| O .. 1.20 | 1.14 | 1.22 | +0.08 |
| R .. -0.06 | | | |
| B(d)—Contribution to the National Library | | | |
| .. | 0.16 | 0.32 | +0.16 |
| B(e)—Construction Board— | | | |
| B(e)(2)—Pay of establishment— | | | |
| O .. 19.00 | 18.52 | 19.29 | +0.77 |
| R .. -0.48 | | | |
| B(e)(3)—Allowances, honoraria, etc.— | | | |
| O .. 5.00 | 6.20 | 6.48 | +0.28 |
| R .. 1.20 | | | |

102 **Grant No. 32—Miscellaneous Social and Developmental Organisations—
Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes—contd.**

(iii) In the following cases, the additional funds provided by reappropriation on the last day of the financial year proved largely excessive :

| | Total Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|-----------------------|---------------------|
|--|-------------|-----------------------|---------------------|

(In lakhs of rupees)

B—MISCELLANEOUS—

B(e)—Construction Board—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 34.85 | } | | | |
| R | .. | 2.83 | | 37.68 | 36.35 | —1.33 |

The additional funds of Rs. 2.83 lakhs were provided by reappropriation for meeting the charges on account of grant of enhanced rates of dearness allowance to the Staff. The reasons for the final saving of Rs. 1.33 lakhs which formed 47 per cent. of the additional provision, were not furnished by the controlling officer.

D—WORKS—

| | | | | | | |
|---|----|------|---|------|------|-------|
| O | .. | 0.35 | } | | | |
| R | .. | 1.29 | | 1.64 | 0.36 | —1.28 |

The reasons for non-utilisation of almost the entire additional provision were not furnished by the controlling officer.

(iv) Substantial provision remained unutilised in the following case:—

**G(iii)—Centrally-sponsored
Schemes—**

**G(iii)(a)—Adoption of Metric System
of Weights and Measures—**

| | | | | | | |
|---|----|-------|---|-------|------|-------|
| O | .. | 11.86 | } | | | |
| R | .. | —1.47 | | 10.39 | 9.86 | —0.53 |

The total saving of Rs. 2.00 lakhs in the original provision was stated to be mainly due to—

(a) non-purchase of verification model balances owing to non-availability in the market (Rs.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding 103 Welfare of Scheduled Tribes and Castes and Other Backward Classes—concl'd.

(b) non-receipt of standard capacity measures and standard lineal measures from the India Government Mint (Rs. 0.51 lakh),

(c) non-filling up of posts and less expenditure on tours and contingencies as a measure of economy (Rs. 0.26 lakh), and

(d) discontinuance of certain posts on account of decrease in the volume of work (Rs. 0.28 lakh).

In the previous year also, the saving under this group head was Rs. 3.69 lakhs (30.2 per cent. of the original provision).

(v) *Suspense*—Government of West Bengal have been following the “Net System of Voting” for “Suspense” transactions. This grant includes an amount of Rs. 21.97 lakhs under the grouphead—“Suspense”. This grouphead accommodates interim transactions for purchase of building materials, etc., for construction works of different departments of the Government. The nature and accounting procedure of the transaction under the head have been explained at pages 113—114 in Note (XII) below Grant No. 33—Irrigation.

The transactions under each unit of Suspense during the year 1965-66 are given below :

| Units. | Opening balance. | Debits during the year. | Credits during the year. | Net Actuals. | Closing balance. |
|--------------------------------------|------------------|-------------------------|--------------------------|--------------|------------------|
| (In lakhs of rupees) | | | | | |
| Purchases | —86.58 | 59.71 | 78.80 | —19.09 | —105.67 |
| Stock | 50.86 | 79.68 | 67.74 | 11.94 | 62.80 |
| Miscellaneous Public Works Advances. | 102.16 | 36.69 | 19.02 | 17.67 | 119.83 |
| ----- | | | | | |
| Total | 66.44 | 176.08 | 165.56 | *10.52 | 76.96 |
| ----- | | | | | |

*The difference of Rs. 1.24 lakhs with the account figures relates to the discrepancy of the previous year 1964-65 reconciled in 1965-66.

Grant No. 33—Irrigation

| | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|---------------------------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major Heads “42—Multipurpose River Schemes”, “43—Irrigation, Navigation, Embankment and Drainage Works (Commercial),” “44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial),” “98—Capital Outlay on Multipurpose River Schemes”, “99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)” and “100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)” | | | |
| Voted— | Rs. | | |
| Original .. | 11,73,99,000 | 12,41,52,000 | 10,58,67,465 |
| Supplementary .. | 67,53,000 | | |
| Amount surrendered during the year (March, 1966). | .. | .. | 3,35,66,000 |
| Charged— | | | |
| Original .. | .. | 24,000 | 2,856 |
| Supplementary .. | 24,000 | | |
| Amount surrendered during the year (March, 1966) | .. | .. | 763 |

Notes and comments—**Voted Grant**

(i) The saving of Rs. 1,82.85 lakhs in the grant formed 15.6 per cent. of the original provision.

(ii) In view of the saving, the supplementary grant of Rs.67.53 lakhs obtained on the 30th March, 1966, proved entirely unnecessary.

In the previous year also, there was a saving of Rs.2.15.48 lakhs in the total provision, and a supplementary grant of Rs.1,96.23 lakhs proved entirely unnecessary.

(iii) The amount surrendered, Rs.3,35.66 lakhs, was far in excess of the saving, Rs. 1,82.85 lakhs, that became available. Even though the surrender was made in the last month of the year, the estimation was very much wide off the mark.

(iv) The entire provision remained unutilised under the following groupheads :

| Total Grant | Actual Expend ture | Excess + Sav ng — |
|----------------|-----------------------|----------------------|
|----------------|-----------------------|----------------------|

(In lakhs of rupees)

**Major Head "42—Multipurpose
River Schemes"**

**C—OTHER REVENUE EXPEN-
DITURE—DAMODAR VALLEY
PROJECT—**

(ii) Payment to Damodar Valley Corporation on account of net deficits on Irrigation and Flood Control under section 37 of Damodar Valley Corporation Act.—

| | | | | | | |
|---|----|----------|---|----|----|----|
| O | .. | 3,35.66 | } | .. | .. | .. |
| R | .. | —3,35.66 | | | | |

The expenditure under the head is financed out of loans sanctioned by the Government of India. As in the previous year, the provision under this group head remained unutilised owing to non-sanction of loan for the purpose by the Government of India owing to non-settlement of terms and conditions of loan.

The necessity of a large provision in the original budget would have been avoided by including only a token provision when the terms and conditions of the loan had not been settled.

**Major Head "98—Capital Outlay
on Multipurpose River Schemes"**

Development Schemes—

(A) Third Five-Year Plan—

**2. Kangsabati Reservoir Project
Tools and Plant (Special)—**

| | | | | | | |
|---|----|-------|---|-------|----|--------|
| O | .. | 20.00 | } | 14.89 | .. | —14.89 |
| R | .. | —5.11 | | | | |

The reasons for the non-utilisation of the entire provision were not furnished by the controlling officer.

(iv) In the following group heads the provision remained unutilised to a substantial extent :

| Total Grant | Actual Expenditure | Excess + Saving — |
|----------------------|-----------------------|----------------------|
| (In lakhs of rupees) | | |

Major Head "43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)"

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(b) Unproductive Works—

(i) Working Expenses—

B-2—Maintenance and Repairs—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 13.50 | } | 8.74 | 8.17 | —0.57 |
| R | .. | —4.76 | | | | |

The total saving of Rs. 5.33 lakhs in the original provision (39.5 per cent.) was stated to be due mainly to :

- (a) non-undertaking of special work of Chitpur lock (Rs.3.46 lakhs),
- (b) low-tendered rate (Rs. 0.68 lakh),
- (c) less power consumption than anticipated (Rs.0.63 lakh), and
- (d) non-availability of certain spare parts (Rs.0.26 lakh).

In the last year also, there was a saving of Rs.3.36 lakhs (28 per cent.) of the original provision under this group head.

Major Head "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)"

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS

(i) Works—

(1) New works and works in progress—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 1.42 | } | 0.55 | 0.19 | —0.36 |
| R | .. | —0.87 | | | | |

The total saving of Rs.1.23 lakhs in the original provision (86.6 per cent.) was explained as due mainly to less expenditure on several works as a result of non-availability of steel materials, etc. (Rs.0.70 lakh).

There was a saving of Rs. 1.97 lakhs (86 per cent.) under this group head in the last year also, mainly for the same reasons.

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|-----------------------------------|----|-------|----------------------|-----------------------|---------------------|
| | | | (In lakhs of rupees) | | |
| A—Irrigation Works— | | | | | |
| (iii) Development Schemes— | | | | | |
| Third Five-Year Plan— | | | | | |
| O | .. | 9.47 | 7.86 | 6.20 | —1.66 |
| R | .. | —1.61 | | | |

The total saving of Rs.3.27 lakhs in the original provision (34.5 per cent.) was stated to be due mainly to non-receipt of administrative approval/Government sanction for certain schemes and late receipt of Government sanction for certain others (Rs.2.12 lakhs).

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(iii) Development Schemes—

(a) Third Five-Year Plan—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 15.27 | 11.15 | 10.35 | —0.80 |
| R | .. | —4.12 | | | |

The total saving of Rs.4.92 lakhs in the original provision (32.2 per cent.) was attributed mainly to —

(a) non-execution of a number of minor drainage schemes owing to non-availability of steel materials (1.50 lakhs), and

(b) transfer of certain soil conservation and drainage schemes to other departments (1.50 lakhs).

(b) Centrally-sponsored Schemes—

| | | | | | |
|---|----|-------|------|------|-------|
| O | .. | 5.75 | 5.23 | 3.48 | —1.75 |
| R | .. | —0.52 | | | |

The total saving of Rs.2.27 lakhs formed 39.5 per cent. of the original provision.

The reason for the saving of Rs.1.00 lakh was stated to be non-finalisation of the scheme for improvement of navigation in Hijli Tidal Canal. The reasons for the balance saving of Rs.1.27 lakhs were not furnished by the controlling officer.

Major Head "98—Capital Outlay on Multipurpose River Schemes"

(A) Third Five-Year Plan—

I. Mayurakshi Reservoir Project—

II. Barrage and Irrigation Works—

| | | | | | |
|---|----|-------|-------|------|-------|
| O | .. | 12.00 | 10.28 | 8.36 | —1.92 |
| R | .. | —1.72 | | | |

The reasons for the total saving of Rs. 3.64 lakhs (30.3 per cent. of the original provision) were not intimated by the controlling officer.

In the last year also, there was a saving of Rs. 2.21 lakhs (23.5 per cent. of the original provision) under this grouphead.

| | Total Grant | Actual Expenditure | Excess + Saving — |
|--|----------------------|-----------------------|----------------------|
| | (In lakhs of rupees) | | |

Major Head "99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)"

A—IRRIGATION WORKS—

Development Schemes—

Third Five-Year Plan—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 11.20 | } | 7.70 | 7.66 | —0.04 |
| R | .. | —3.50 | | | | |

The total saving of Rs. 3.54 lakhs in the original provision (31.6 per cent.) was due mainly to—

(i) non-payment of compensation for land acquired for Karatowa Irrigation Scheme (Rs.2.30 lakhs), and

(ii) non-execution of the Saharajsre Irrigation scheme owing to not taking possession of land (Rs. 1.00 lakh).

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

DEVELOPMENT SCHEMES—

Third Five Year Plan—

2. Agricultural Programme—

Agricultural Production—Land Development—Northern Salt Lake Polder Scheme—

| | | | | | | |
|---|----|-------|---|------|------|----|
| O | .. | 4.96 | } | 0.04 | 0.04 | .. |
| R | .. | —4.92 | | | | |

The saving of Rs. 4.92 lakhs (99.2 per cent. of the original provision) was stated to be due to non-receipt of administrative approval for the work.

In the previous two years also, the entire provision under this grouphead, Rs 10 lakhs in 1963-64 and Rs 20 lakhs in 1964-65, remained unutilised.

(v) The following is a case of defective budgeting:

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|--|----|--------|----------------|-----------------------|---------------------|
| (In lakhs of rupees.) | | | | | |
| A.—2. Kangsabati Reservoir Project— | | | | | |
| (f) Suspense. | | | | | |
| O | .. | 15.00 | 2.64 | 1,07.78 | +1,05.14 |
| R | .. | —12.36 | | | |

The provision in this case was made for 'net' amount. Whereas under the system of gross budgeting followed by the State Government for all other heads, funds are obtained for gross expenditure (ignoring credits and recoveries), funds under this head were provided only for net debits etc., after taking into account the credits.

The fact that the expenditure had exceeded the provision under the group head was brought to the notice of the controlling officer in January, 1966; but instead of providing additional funds, a sum of Rs. 12.36 lakhs was withdrawn by reappropriation on the 31st March, 1966.

(vi) The following are cases of injudicious reappropriation of funds:

**Major Head "44—Irrigation,
Navigation, Embankment and
Drainage Works (Non-Commer-
cial)"**

**B—NAVIGATION, EMBANKMENT
AND DRAINAGE WORKS—**

Suspense—

| | | | | | |
|-------------------------|----|-------|-------|-------|--------|
| O | .. | 2.05 | 47.75 | 60.07 | +12.32 |
| S | .. | 47.15 | | | |
| R | .. | —1.45 | | | |
| Tools and Plant— | | | | | |
| O | .. | 6.00 | 5.86 | 6.93 | +1.07 |
| R | .. | —0.14 | | | |

(vii) Withdrawal of funds by reappropriation in the following cases proved excessive and resulted in final excess. The reasons for the withdrawal of funds and final excess called for in July, 1966 are awaited, (January 1967).

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|--------|----------------------|-----------------------|--------------------|
| | | | (In lakhs of rupees) | | |
| Major Head "42—Multipurpose River Schemes" | | | | | |
| Damodar Valley Project— | | | | | |
| (ii) Maintenance and Repairs— | | | | | |
| O | .. | 47.50 | 32.89 | 41.85 | +8.96 |
| R | .. | —14.61 | | | |
| C—OTHER REVENUE EXPENDITURE— | | | | | |
| (i) Mayurakshi Reservoir Project | | | | | |
| Suspense— | | | | | |
| O | .. | 2.00 | 0.10 | 1.64 | +1.54 |
| R | .. | —1.90 | | | |

(viii) In the following cases, the additional funds provided by reappropriation at the end of the financial year proved largely inadequate.

There was, however, scope for providing more funds in view of the fact that there was a total saving of Rs.1,82.85 lakhs in the grant.

The reasons for excess expenditure were not furnished by the controlling officer.

Major Head "98—Capital Outlay on Multipurpose River Schemes"

DEVELOPMENT SCHEMES.—

Third Five-Year Plan—

1. Mayurakshi Reservoir Project—

**(a) Dam and Reservoir under Mayurakshi Dam Circle—
Works—**

| | | | | | |
|---|----|---------|---------|---------|--------|
| O | .. | 5.96 | 9.53 | 23.83 | +14.30 |
| R | .. | 3.57 | | | |
| A 2. Kangsabati Reservoir Project— | | | | | |
| (a) Works— | | | | | |
| O | .. | 1,62.30 | 1,72.21 | 1,89.58 | +17.37 |
| R | .. | 9.91 | | | |
| Establishment— | | | | | |
| O | .. | 15.20 | 15.94 | 18.12 | +2.18 |
| R | .. | 0.74 | | | |

(ix) The following is a case of non-provision of funds :

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---|----------------------|-----------------------|---------------------|
| | (In lakhs of rupees) | | |
| Major Head "98—Capital Outlay on Multipurpose River Schemes" | | | |
| DEVELOPMENT SCHEMES | | | |
| Third Five-Year Plan— | | | |
| 1. Mayurakshi Reservoir Project— | | | |
| II—Barrage and Irrigation— | | | |
| Suspense | .. | 8.66 | +8.66 |

The expenditure remained wholly uncovered even though there was scope for providing sufficient funds under the group-head to cover the anticipated normal expenditure on account of purchase of store materials, etc.

In the last year also, no provision was made under this group-head and an expenditure of Rs.11.55 lakhs, remained uncovered.

The reasons for non-provision of funds were not furnished by the controlling officer.

(x) Pro-rata distribution of "Establishment and Tools and Plant Charges".

In an Irrigation Division, works of different classes chargeable to Capital and Revenue and other heads of accounts are executed. The same establishment of the Division supervises the construction and maintenance of all such works. It is not possible to calculate with accuracy the time spent by such establishment for the supervision of each class of works and apportion the pay, leave salary, etc., amongst the different heads of accounts according to the time spent. To arrive at the best approximation, the general principles for regulating establishment charges are that : . .

(a) the entire charges of a Division are, in the first instance, booked under a single major head of account, and

(b) before closing the accounts of the year, the net expenditure after deducting the percentage recoveries made for works done for other Governments, Departments, Local bodies, etc., in each branch of the Irrigation and Waterways Department is apportioned amongst the major heads to which the cost of works is chargeable in proportion to the works outlay, excluding outlay on works executed by the special establishments.

Similarly, Tools and Plant are purchased for the common use of all works and their cost is initially brought to account under one major head of account and then distributed like the establishment charges at the close of each year.

(vii) Withdrawal of funds by reappropriation in the following cases proved excessive and resulted in final excess. The reasons for the withdrawal of funds and final excess called for in July, 1966 are awaited, (January 1967).

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|--------|----------------------|-----------------------|--------------------|
| | | | (In lakhs of rupees) | | |
| Major Head "42—Multipurpose River Schemes" | | | | | |
| Dāmodar Valley Project— | | | | | |
| (ii) Maintenance and Repairs— | | | | | |
| O | .. | 47.50 | 32.89 | 41.85 | +8.96 |
| R | .. | —14.61 | | | |
| C—OTHER REVENUE EXPENDITURE— | | | | | |
| (i) Mayurakshi Reservoir Project | | | | | |
| Suspense— | | | | | |
| O | .. | 2.00 | 0.10 | 1.64 | +1.54 |
| R | .. | —1.90 | | | |

(viii) In the following cases, the additional funds provided by reappropriation at the end of the financial year proved largely inadequate.

There was, however, scope for providing more funds in view of the fact that there was a total saving of Rs.1,82.85 lakhs in the grant.

The reasons for excess expenditure were not furnished by the controlling officer.

Major Head "98—Capital Outlay on Multipurpose River Schemes"

DEVELOPMENT SCHEMES.—

Third Five-Year Plan—

1. Mayurakshi Reservoir Project—

(a) Dam and Reservoir under Mayurakshi Dam Circle—
Works—

| | | | | | |
|---|----|------|------|-------|--------|
| O | .. | 5.96 | 9.53 | 23.83 | +14.30 |
| R | .. | 3.57 | | | |

A 2. Kangsabati Reservoir Project—

(a) Works—

| | | | | | |
|---|----|---------|---------|---------|--------|
| O | .. | 1,62.30 | 1,72.21 | 1,89.58 | +17.37 |
| R | .. | 9.91 | | | |

Establishment—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 15.20 | 15.94 | 18.12 | +2.18 |
| R | .. | 0.74 | | | |

(ix) The following is a case of non-provision of funds :

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---|----------------------|-----------------------|---------------------|
| | (In lakhs of rupees) | | |
| Major Head "98—Capital Outlay on Multipurpose River Schemes" | | | |
| DEVELOPMENT SCHEMES | | | |
| Third Five-Year Plan— | | | |
| 1. Mayurakshi Reservoir Project— | | | |
| II—Barrage and Irrigation— | | | |
| Suspense | .. | 8.66 | -+8.66 |

The expenditure remained wholly uncovered even though there was scope for providing sufficient funds under the group-head to cover the anticipated normal expenditure on account of purchase of store materials, etc.

In the last year also, no provision was made under this group-head and an expenditure of Rs.11.55 lakhs, remained uncovered.

The reasons for non-provision of funds were not furnished by the controlling officer.

(x) Pro-rata distribution of "Establishment and Tools and Plant Charges".

In an Irrigation Division, works of different classes chargeable to Capital and Revenue and other heads of accounts are executed. The same establishment of the Division supervises the construction and maintenance of all such works. It is not possible to calculate with accuracy the time spent by such establishment for the supervision of each class of works and apportion the pay, leave salary, etc., amongst the different heads of accounts according to the time spent. To arrive at the best approximation, the general principles for regulating establishment charges are that :

- (a) the entire charges of a Division are, in the first instance, booked under a single major head of account, and
- (b) before closing the accounts of the year, the net expenditure after deducting the percentage recoveries made for works done for other Governments, Departments, Local bodies, etc., in each branch of the Irrigation and Waterways Department is apportioned amongst the major heads to which the cost of works is chargeable in proportion to the works outlay, excluding outlay on works executed by the special establishments.

Similarly, Tools and Plant are purchased for the common use of all works and their cost is initially brought to account under one major head of account and then distributed like the establishment charges at the close of each year.

The gross charges on account of both "Establishment" and "Tools and Plant" of the Irrigation and Waterways Department are initially booked under the Major Head "44-Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)".

The following is the pro-rata distribution of the charges for the year 1965-66 :

| Major Head | Establishment Tools and Plant | |
|--|-------------------------------|------|
| | (In lakhs of rupees) | |
| 43-Irrigation, etc. (Commercial) .. | 7.07 | 0.67 |
| 44-Irrigation, etc. (Non-commercial) .. | 21.99 | 3.29 |
| 99-Capital Outlay, etc. (Commercial) .. | 7.25 | 1.12 |
| 100-Capital Outlay, etc. (Non-Commercial) .. | 7.38 | 0.97 |
| 42-Multipurpose River Schemes etc. .. | 0.61 | ∴ |
| 98-Capital Outlay on Multipurpose River Scheme | 0.61 | ∴ |
| Total .. | 44.91 | 6.05 |

(xi) Review of the Establishment and Tools and Plant Charges of the Irrigation and Waterways Department.

The gross charges on account of Establishment and Tools and Plant of the Department of Irrigation and Waterways during the year excluding those incurred on special establishment entertained for River Research Institute and Mayurakshi and Kangsabati Reservoir Projects as well as for collection of Revenue, amounted to Rs. 70.33 lakhs and Rs. 6.45 lakhs respectively which formed 26.33 per cent. and 2.41 per cent. respectively of the total works outlay of Rs. 267.04 lakhs.

A sum of Rs. 0.23 lakh was recovered during the year on account of Establishment Charges for work done on behalf of Private bodies, etc. The net Establishment and Tools and Plant Charges, thus amounted to Rs. 70.10 lakhs and Rs. 6.45 lakhs respectively, i.e., 26.25 per cent. and 2.41 per cent. of the total works outlay.

The percentage of net Establishment and Tools and Plant Charges to works outlay for the years 1963-64, 1964-65 and 1965-66 are indicated in the following table :

| | Works outlay | Estab-lishment | Percentage to works outlay | Tools and Plant | Percentage to works outlay |
|----------------------|--------------|----------------|----------------------------|-----------------|----------------------------|
| (In lakhs of rupees) | | | | | |
| 43-Irrigation | | | | | |
| 1963-64 .. | 24.55 | 5.87 | 23.9 | 0.70 | 2.8 |
| 1964-65 .. | 18.09 | 4.98 | 27.5 | 0.51 | 2.8 |
| 1965-66 .. | 18.96 | 7.07 | 37.28 | 0.66 | 3.49 |

| | Works outlay | Estab- lishment charges | Percentage to works outlay | Tools and Plants | Percentage to works outlay |
|--|-----------------|-------------------------------|----------------------------------|------------------------|----------------------------------|
|--|-----------------|-------------------------------|----------------------------------|------------------------|----------------------------------|

(In lakhs of rupees)

44-Irrigation

| | | | | | | | |
|---------|----|----|--------|-------|-------|------|------|
| 1963-64 | .. | .. | 154.25 | 31.21 | 20.24 | 2.85 | 1.85 |
| 1964-65 | .. | .. | 154.50 | 40.87 | 26.45 | 3.57 | 2.30 |
| 1965-66 | .. | .. | 149.55 | 48.01 | 32.10 | 3.70 | 2.47 |

99-Capital Outlay

| | | | | | | | |
|---------|----|----|-------|------|-------|------|------|
| 1963-64 | .. | .. | 33.18 | 5.07 | 15.29 | 0.67 | 2.01 |
| 1964-65 | .. | .. | 38.26 | 6.20 | 16.21 | 0.88 | 2.30 |
| 1965-66 | .. | .. | 45.16 | 7.63 | 16.90 | 1.12 | 2.48 |

100-Capital Outlay

| | | | | | | | |
|---------|----|----|-------|------|-------|------|------|
| 1963-64 | .. | .. | 42.24 | 9.00 | 21.30 | 1.16 | 2.77 |
| 1964-65 | .. | .. | 31.57 | 6.30 | 19.94 | 0.83 | 2.63 |
| 1965-66 | .. | .. | 53.37 | 7.39 | 13.84 | 0.97 | 1.82 |

(xii) *Suspense*—The expenditure in the grant includes an amount of Rs. 1,89.79 lakhs booked under the head “Suspense”. The minor head “Suspense” is not a final head of account. It accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1965-66 under this minor head were under the detailed heads (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances and (4) Workshop Suspense. The transactions under each of these detailed heads are explained below:

(1) *Purchases*: When materials are received from a supplier or from another division or department for a specific work or for stock, their value is credited to “Purchases” so that per contra, the cost may be included at once in the accounts of the work or stock. When payment is made, the head “Purchases” is debited. The head “Purchases” therefore shows a negative (credit) balance which represent the value of stores received but not paid for.

(2) *Stock*—The head is charged with all expenditure connected with the acquisition of stock of materials and with all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance of the accounts represents the book value of the materials in stock plus the unadjusted charges, etc., connected with the manufacture.

(3) *Miscellaneous Public Works Advances*—These are of four kinds :

- (a) Sales on credit ;
- (b) Expenditure incurred on deposit works in excess of deposit received;
- (c) Losses, retrenchments, errors, etc.; and
- (d) Other items.

Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The balance under this head represents recoverable amounts.

(4) *Workshop Suspense*—All charges in respect of jobs executed or other operations in the departmental workshops are initially debited to this head pending recovery or adjustment.

The transactions under each unit of suspense during 1965-66 are given below :

| Major heads and detailed units. | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|---------------------------------|-----------------|------------------------|-------------------------|-------------|-----------------|
|---------------------------------|-----------------|------------------------|-------------------------|-------------|-----------------|

(In lakhs of rupees)

42—Multipurpose River Schemes—

C—Other Revenue Expenditure—

| | | | | | |
|---|-------------|-------------|-------------|--------------|-------------|
| Purchases | 2.74 | 0.73 | 0.66 | 0.07 | 2.81 |
| Miscellaneous Public Works Advances | -0.21 | 0.11 | 0.07 | 0.04 | -0.17 |
| Stock | 0.30 | 0.80 | 1.13 | -0.33 | -0.03 |
| Total .. | 2.83 | 1.64 | 1.86 | -0.22 | 2.61 |

Damodar Valley Project—

| | | | | | |
|---|--------------|-------------|-------------|-------------|-------------|
| Purchases | -0.36 | 2.83 | 3.43 | -0.60 | -0.96 |
| Miscellaneous Public Works Advances | 0.01 | 2.31 | 0.01 | 2.30 | 2.31 |
| Stock | 0.25 | 2.21 | 2.11 | 0.10 | 0.35 |
| Total .. | -0.10 | 7.35 | 5.55 | 1.80 | 1.70 |

Grant No. 33—Irrigation—contd.

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| Major head and detailed units | Opening balance | *Debits during the year | Credits during the year | Net Actuals | Closing balance |
|--|-----------------|-------------------------|-------------------------|-------------|-----------------|
| (In lakhs of rupees) | | | | | |
| 44—Irrigation, Navigation Embankment and Drainage Works (Non-Commercial)— | | | | | |
| Purchases .. | -19.90 | 34.21 | 47.84 | - 13.63 | - 33.53 |
| Miscellaneous Public Works Advances .. | 13.64 | 3.80 | 2.35 | 1.45 | 15.09 |
| Stock .. | 13.95 | 26.00 | 21.06 | 4.94 | 18.89 |
| Total .. | 7.69 | 64.01 | 71.25 | -7.24 | 0.45 |
| 98—Capital Outlay on Multi-purpose River Schemes— | | | | | |
| Mayurakshi Reservoir— | | | | | |
| Project— | | | | | |
| Dam and Reservoir Purchases .. | -7.99 | 0.17 | 0.26 | -0.09 | -8.08 |
| Miscellaneous Public Works Advances .. | 41.19 | 0.02 | 14.23 | -14.21 | 26.98 |
| Stock .. | 0.56 | 0.16 | 0.21 | -0.05 | 0.51 |
| Total .. | 33.76 | 0.35 | 14.70 | -14.35 | 19.41 |
| Barrage and Irrigation— | | | | | |
| Purchases .. | -14.45 | 4.17 | 3.12 | 1.05 | -13.40 |
| Miscellaneous Public Works Advances .. | 16.44 | 3.20 | 2.48 | 0.72 | 17.16 |
| Stock .. | 3.32 | 1.29 | 1.80 | -0.51 | 2.81 |
| Total .. | 5.31 | 8.66 | 7.40 | 1.26 | 6.57 |

*A sum of Rs. 3.94 lakhs has been included under the group head Miscellaneous Expenditure under 44A—Irrigation Works.

| Major Head and Detailed Units | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|-------------------------------|-----------------|------------------------|-------------------------|-------------|-----------------|
|-------------------------------|-----------------|------------------------|-------------------------|-------------|-----------------|

(In lakhs of rupees)

98—Capital Outlay on Multi-purpose River Schemes—Kangsabati Reservoir Project—

| | | | | | |
|--|---------------|----------------|----------------|--------------|---------------|
| Purchases .. | -1,04.64 | 33.53 | 61.02 | -27.49 | -1,32.13 |
| Miscellaneous Public Works Advances .. | 4.87 | 3.34 | 1.55 | 1.79 | 6.66 |
| Stock .. | 82.14 | 70.91 | 52.22 | 18.69 | 1,00.83 |
| Total .. | -17.63 | 1,07.78 | 1,14.79 | -7.01 | -24.64 |

Grant No. 34—Public Works

| | Rs. | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|-------------------------------------|--------------|------------------------------|--------------------|------------------|
| Major Head "50—Public Works" | | | | |
| Voted— | | | | |
| Original .. | 18,86,14,000 | 23,32,06,000 | 23,50,24,283 | +18,18,283 |
| Supplementary .. | 4,45,92,000 | | | |
| Amount surrendered during the year | | .. | .. | Nil |
| Charged— | | | | |
| Original .. | 11,67,000 | 11,71,000 | 11,07,487 | -63,613 |
| Supplementary .. | 4,000 | | | |
| Amount surrendered during the year | | .. | .. | Nil |

Notes and comments—

Voted Grant

(i) The excess expenditure of Rs. 18,18,283 over the total provision of Rs. 23,32,06,000 in the grant requires to be regularised.

(ii) The excess was the net result of excesses totalling Rs. 2,44.77 lakhs over the provision of Rs. 13,13.98 lakhs made under 16 sub-heads and savings amounting to Rs. 2,26.59 lakhs in the provision of Rs. 10,16.39 lakhs under 23 sub-heads.

The excess occurred under the following sub-heads. In none of the cases, the reasons for the excess were furnished by the controlling officer.

| | | Total Grant | Actual Expenditure | Excess+ Saving— |
|----------------------|--|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | |

I—SUSPENSE—

| | | | | | | |
|---|----|---------|---|---------|----------|----------|
| O | .. | 7,00.00 | } | 9,77.00 | 11,27.03 | +1,50.03 |
| S | .. | 2,77.00 | | | | |

The supplementary grant obtained in March, 1966 mainly for the purchase of larger quantity of materials which were stated to have been necessitated by increased activities, proved largely inadequate.

D—REPAIRS—

| | | | | | | |
|---|----|---------|---|---------|---------|--------|
| O | .. | 1,90.45 | } | 2,29.86 | 3,08.94 | +79.08 |
| S | .. | 14.36 | | | | |
| R | .. | 25.05 | | | | |

The supplementary grant of Rs. 14.36 lakhs obtained on the 30th March, 1966 with a view to meeting increased cost of maintenance of roads could cover only 12.1 per cent. of the additional requirement.

(iii) Excesses of comparatively small amounts occurred also under the following sub-heads :

A—ORIGINAL WORKS—

Buildings—

A-4—Sales Tax

| | | | | | | |
|---|----|-------|---|----|------|-------|
| O | .. | 0.01 | } | .. | 0.01 | +0.01 |
| R | .. | -0.01 | | | | |

E—Establishment—

| | | | | | | |
|---|----|---------|---|---------|---------|-------|
| O | .. | 1,03.00 | } | 1,06.28 | 1,10.58 | +4.30 |
| R | .. | 3.28 | | | | |

H—Furniture—

| | | | | | | |
|---|----|------|---|------|------|-------|
| O | .. | 0.11 | } | 0.47 | 0.70 | +0.03 |
| R | .. | 0.36 | | | | |

| Major Head and Detailed Units | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|--|-----------------|------------------------|-------------------------|--------------|-----------------|
| (In lakhs of rupees) | | | | | |
| 98—Capital Outlay on Multi-purpose River Schemes—Kangsabati Reservoir Project— | | | | | |
| Purchases .. | —1,04.64 | 33.53 | 61.02 | —27.49 | —1,32.13 |
| Miscellaneous Public Works Advances .. | .. | 4.87 | 3.34 | 1.55 | 1.79 |
| Stock .. | .. | 82.14 | 70.91 | 52.22 | 18.69 |
| Total .. | —17.63 | 1,07.78 | 1,14.79 | —7.01 | —24.64 |

Grant No. 34—Public Works

| | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|-------------------------------------|------------------------------|--------------------|------------------|
| Major Head "50—Public Works" | | | |
| | Rs. | Rs. | Rs. |
| Voted— | | | |
| Original .. | 18,86,14,000 | 23,32,06,000 | 23,50,24,283 |
| Supplementary .. | 4,45,92,000 | | |
| Amount surrendered during the year | .. | .. | Nil |
| Charged— | | | |
| Original .. | 11,67,000 | 11,71,000 | 11,07,487 |
| Supplementary .. | 4,000 | | |
| Amount surrendered during the year | .. | .. | Nil |

Notes and comments—

Voted Grant

(i) The excess expenditure of Rs. 18,18,283 over the total provision of Rs. 23,32,06,000 in the grant requires to be regularised.

(ii) The excess was the net result of excesses totalling Rs. 2,44.77 lakhs over the provision of Rs. 13,13.98 lakhs made under 16 sub-heads and savings amounting to Rs. 2,26.59 lakhs in the provision of Rs. 10,16.39 lakhs under 23 sub-heads.

The excess occurred under the following sub-heads. In none of the cases, the reasons for the excess were furnished by the controlling officer.

| | | Total Grant | Actual Expenditure | Excess + Saving— | |
|---|----|-------------|--------------------|------------------|----------|
| (In lakhs of rupees) | | | | | |
| I—SUSPENSE— | | | | | |
| O | .. | 7,00.00 | 9,77.00 | 11,27.03 | +1,50.03 |
| S | .. | 2,77.00 | | | |
| D—REPAIRS— | | | | | |
| O | .. | 1,90.45 | 2,29.86 | 3,08.94 | +79.08 |
| S | .. | 14.36 | | | |
| R | .. | 25.05 | | | |
| <p>The supplementary grant of Rs. 14.36 lakhs obtained on the 30th March, 1966 with a view to meeting increased cost of maintenance of roads could cover only 12.1 per cent. of the additional requirement.</p> | | | | | |
| <p>(iii) Excesses of comparatively small amounts occurred also under the following sub-heads :</p> | | | | | |
| A—ORIGINAL WORKS— | | | | | |
| Buildings— | | | | | |
| A-4—Sales Tax | | | | | |
| O | .. | 0.01 | .. | 0.01 | +0.01 |
| R | .. | -0.01 | | | |
| E—Establishment— | | | | | |
| O | .. | 1,03.00 | 1,06.28 | 1,10.58 | +4.30 |
| R | .. | 3.28 | | | |
| H—Furniture— | | | | | |
| O | .. | 0.11 | 0.47 | 0.70 | +0.03 |
| R | .. | 0.36 | | | |

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|--------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| J—DEVELOPMENT SCHEMES— | | | | | |
| J(i)—Committed Expenditure of First Five-Year Plan— | | | | | |
| J(i)1—Education— | | | | | |
| O | .. | 2.07 | } | .. | 0.54 |
| R | .. | –2.07 | | | |
| J(i)2—Medical— | | | | | |
| O | .. | 14.94 | } | .. | 4.91 |
| R | .. | –14.94 | | | |
| J(i)3—Public Health— | | | | | |
| O | .. | 0.30 | } | .. | 0.31 |
| R | .. | –0.30 | | | |
| J(i)4—Agriculture— | | | | | |
| O | .. | 0.07 | } | .. | 0.44 |
| R | .. | –0.07 | | | |
| J(i)5—Animal Husbandry— | | | | | |
| O | .. | 1.69 | } | .. | 0.45 |
| R | .. | –1.69 | | | |
| J(i)6—Industries— | | | | | |
| O | .. | 0.01 | } | .. | 0.07 |
| R | .. | –0.01 | | | |
| J(iii)—Committed Expenditure of Second Five-Year Plan— | | | | | |
| J(iii)1—Education— | | | | | |
| O | .. | 1.25 | } | .. | 0.57 |
| R | .. | –1.25 | | | |
| J(iii)2—Medical— | | | | | |
| O | .. | 3.34 | } | 0.07 | 4.01 |
| R | .. | –3.27 | | | |
| J(iii)3—Public Health | | | | | |
| | | | .. | 0.14 | 0.15 |
| J(iii)4—Agriculture | | | | | |
| | | | .. | 0.01 | 0.04 |
| J(iii)6A—Industries | | | | | |
| | | | .. | 0.15 | 0.20 |

(iv) In the following group-head, the supplementary grant obtained on the 30th March, 1966 included a sum of Rs. 1,26.40 lakhs for meeting the cost of construction of border roads; it, however, remained almost entirely unutilised. This indicates that the department could not estimate its actual requirement of funds even towards the end of the year. The reasons for the final saving were not furnished by the controlling officer.

B—ORIGINAL WORKS—

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|----------------------|----|---------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| Communication— | | | | | |
| O | .. | 6,33.65 | 7.76.97 | 6,38.27 | -1,38.70 |
| S | .. | 1,43.71 | | | |
| R | .. | -0.39 | | | |

(v) In the following case also, substantial portion of the original provision remained unutilised, the reasons for which were not furnished by the controlling officer.

J—Development Schemes

J—(i) Committed Expenditure of First-Five Year Plan.

J—(i) 7—Public Works.

| | | | | | |
|---|--------|---|-------|-------|--------|
| O | 99.27 | } | 98.87 | 50.75 | -48.12 |
| R | — 0.40 | | | | |

(vi) Review of the Establishment and Tools and Plant Charges of the Public Works Department—

The gross Establishment and Tools and Plant charges of the Public Works Department during the year 1965-66 amounted to Rs. 1,12.10 lakhs and Rs. 15.90 lakhs respectively against the total works outlay of Rs. 15,15.74 lakhs, i.e., 7.4 per cent. and 1.05 per cent. respectively of the total works outlay.

Amounts of Rs. 35.86 lakhs and 6.46 lakhs were recovered on account of Establishment and Tools and Plant charges respectively for works done on behalf of private bodies and other Departments and Governments.

The percentage of net Establishment and Tools and Plant charges to works outlay for the year 1963-64, 1964-65 and 1965-66 are compared below :—

| Year | Works outlay | Establishment | Percentage to works outlay | Tools and Plant charges | Percentage to works outlay |
|----------------------|--------------|---------------|----------------------------|-------------------------|----------------------------|
| (In lakhs of rupees) | | | | | |
| 1963-64 | .. | 8,81.72 | 37.43 | 4.20 | 0.74 |
| 1964-65 | .. | 10,31.30 | 65.70 | 6.40 | 1.62 |
| 1965-66 | .. | 15,15.75 | 76.24 | 5.03 | 0.62 |

(vii) Subvention from Central Road Fund—

The additional revenue realised from the increase in excise duties on motor spirit is credited to a Fund constituted by the Central Government. From this Fund, subventions are made to States for expenditure on schemes of Road Development approved by the Central Government.

The amount so received by the State Government is credited directly to the deposit account, "Subvention from Central Road Fund".

The actual expenditure incurred on the road development schemes is initially booked against the provision under this grant and subsequently transferred to the deposit account ("Subvention from the Central Road Fund").

The expenditure under this grant (Grant No. 34—Public Works) includes an amount of Rs. 1,03.04 lakhs booked under the group head "B—Original Works—Communications" which was met from the deposit account.

An amount of Rs. 57.00 lakhs was received during the year as subvention from Central Road Fund.

The balance at the credit of the Fund on the 31st March, 1966 was Rs. 1.73 lakhs.

(viii) The expenditure in the grant includes an amount of Rs. 11,28.12 lakhs booked under the head "Suspense". This head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of roads and buildings under Public Works Department. The nature and accounting procedure of transactions under this head have been explained at pages 113-114 in Note (xii) below Grant No. 33—Irrigation.

The transactions under each unit of suspense are given below :

| Major head and detailed units | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|--|-----------------|------------------------|-------------------------|---------------|-----------------|
| 50—Public Works— | | | | | |
| Voted | | | | | |
| (In lakhs of rupees) | | | | | |
| Purchases .. | —9,35.34 | 5,58.64 | 6,89.61 | —1,30.97 | —10,66.31 |
| Stock .. | 1,94.95 | 4,58.79 | 4,56.75 | 2.04 | 1,96.99 |
| Miscellaneous Public Works Advances. | 2,90.19 | 1,09.60 | 28.29 | 81.31 | 3,71.50 |
| Total .. | —4,50.20 | 11,27.03 | 11,74.65 | —47.62 | —4,97.82 |
| <i>Charged—</i> | | | | | |
| <i>Purchases ..</i> | <i>—0.35</i> | <i>0.11</i> | <i>0.16</i> | <i>—0.05</i> | <i>—0.40</i> |
| <i>Stock ..</i> | <i>0.14</i> | <i>0.71</i> | <i>0.69</i> | <i>0.02</i> | <i>0.16</i> |
| <i>Miscellaneous Public Works Advances</i> | <i>0.37</i> | <i>0.27</i> | <i>0.09</i> | <i>0.18</i> | <i>0.55</i> |
| Total .. | 0.16 | 1.09 | 0.94 | 0.15 | 0.31 |

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major Heads "51A—Greater Calcutta Development Scheme" and "106A—Capital Outlay on Greater Calcutta Development Scheme" | | | |
| | Rs. | | |
| Original .. | 4,19,86,000 | } 4,19,86,000 | 2,18,94,532 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (31st March, 1966). | .. | .. | 1,96,39,325 |

Notes and comments—

(i) The saving of Rs. 2,00.91 lakhs formed 47.9 per cent. of the provision. In the previous year also, the saving under the grant was 57.8 per cent. of the provision.

(ii) The savings in 1965-66 occurred mainly under the following group heads :

Major Head "51A—Greater Calcutta Development Scheme"**1. A—DEVELOPMENT SCHEMES—**

(In lakhs of rupees)

A(i)—Third Five-Year Plan—**A(i)(a)—Special Projects—**

| | | | | | |
|---|----|--------|---------|-------|--------|
| O | .. | 71.08 | } 39.14 | 59.80 | +20.66 |
| R | .. | -31.94 | | | |

The net saving of Rs. 11.28 lakhs (15.9 per cent. of the provision) occurred due to transfer of the schemes "Contribution to Howrah Improvement Trust" (Rs. 24.00 lakhs) to a separate Grant (Grant No. 44) offset by excess of Rs. 12.72 lakhs under "Emergency Water Supply Scheme" in the provision of Rs. 47.08 lakhs, the reasons for which were not furnished by the controlling officer.

| Total Grant | Actual Expenditure | Excess+ Saving— |
|-------------|-----------------------|--------------------|
|-------------|-----------------------|--------------------|

(In lakhs of rupees)

2. A(ii)—CENTRALLY-SPONSORED SCHEMES—

A(ii)(a)—Special Projects—

| | | | | | |
|---|----|-------|---------|-------|--------|
| O | .. | 47.08 | } 44.21 | 33.85 | -10.36 |
| R | .. | -2.87 | | | |

Out of the total saving of Rs. 13.23 lakhs (28.1 per cent. of the provision) a saving of Rs. 7.94 lakhs was attributed mainly to curtailment of expenditure under the Scheme "Emergency Water Supply Scheme" as a measure of economy.

The reasons for the balance of the saving (Rs. 5.29 lakhs) were not furnished by the controlling officer.

Major Head "106A—Capital Outlay on Greater Calcutta Development Scheme"

3. B—DEVELOPMENT SCHEMES—

B(a)—Third Five-Year Plan—

B(a)(i)—Special Projects—

B(a)(ii)—Drainage Schemes—

| | | | | | |
|---|----|--------|---------|----|--------|
| Q | .. | 30.00 | } 10.00 | .. | -10.00 |
| R | .. | -20.00 | | | |

Of the provision of Rs. 30 lakhs, a sum of Rs.20 lakhs was surrendered stating that expenditure was being curtailed in pursuance of Planning Commission's directions. Eventually, the balance provision of Rs. 10 lakhs also remained unutilised the reasons for which have not been furnished.

4. B(a)(i)(2)—Scheme for improvement of traffic condition near Howrah Railway Station area—

| | | | | | |
|---|----|--------|---------|-------|-------|
| O | .. | 60.00 | } 36.32 | 35.47 | -0.85 |
| R | .. | -23.68 | | | |

| | | Total Grant | Actual Expenditure | Excess + Saving— |
|----------------------|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | |

5. B(a)(i)(3)—Patipukur Township Sewerage Scheme—

| | | | | | |
|---|----|-------|------|------|-------|
| O | .. | 3.47 | 1.50 | 1.65 | +0.15 |
| R | -- | -1.97 | | | |

The total savings of Rs. 24.53 lakhs and Rs. 1.82 lakhs forming 40.9 per cent. and 52.4 per cent. respectively of the original provision in the foregoing two group heads were attributed mainly to curtailment of expenditure in pursuance of Planning Commission's direction.

6. B(a)(i)(4)—Other Schemes—

| | | | | | |
|---|----|--------|-------|-------|-------|
| O | .. | 41.13 | 25.00 | 32.01 | +7.01 |
| R | .. | -16.13 | | | |

The reasons for the net saving of Rs. 9.12 lakhs forming 22.2 per cent. of the original provision were not furnished by the controlling officer. The expenditure shown against this group head includes the portion of the Centre's share of expenditure on the scheme cf. comments against group head B(b)(i)(4) below. If the share had been transferred, the saving under this group-head would have been correspondingly more.

B(b)—Centrally-sponsored Schemes—

B(b)(i)—Special Projects—

7. B(b)(i)(1)—Scheme for Gas Distribution System in Calcutta—

| | | | | | |
|---|----|--------|-------|-------|-------|
| O | .. | 36.95 | 22.85 | 22.75 | -0.10 |
| R | .. | -14.10 | | | |

The total saving of Rs. 14.20 lakhs forming 38.4 per cent. of the original provision was attributed mainly to non-materialisation of the purchases of pipes, fittings during the year.

There occurred considerable savings under this group head during the preceding two years also as detailed below:

| Year | Provision | Saving | Percentage of saving to the provision |
|------|-----------|--------|---------------------------------------|
|------|-----------|--------|---------------------------------------|

(In lakhs of rupees)

| | | | | | |
|---------|----|----|-------|-------|------|
| 1964-65 | .. | .. | 54.50 | 34.00 | 62.4 |
| 1963-64 | . | .. | 42.00 | 24.55 | 58.5 |

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|--------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| 8. B(b)(i)(2)—Underground Drainage Scheme for Port of Cossipore-Dum Dum Area— | | | | | |
| O | .. | 30.00 | 7.22 | 7.75 | +0.53 |
| R | .. | —22.78 | | | |
| 9. B(b)(i)(3)—Patipukur Township Sewerage Scheme— | | | | | |
| O | .. | 3.48 | 1.50 | 0.04 | —1.46 |
| R | .. | —1.98 | | | |

In the foregoing two group heads also, the net saving of Rs. 22.25 lakhs and total saving of Rs. 3.44 lakhs forming 74.2 per cent. and 98.9 per cent. of the original provision of Rs. 30.00 lakhs and Rs. 3.48 lakhs respectively were attributed mainly to curtailment of expenditure in pursuance of Planning Commission's direction.

In 1964-65 also, there was a saving of Rs. 2.99 lakhs in the provision of Rs. 4.77 lakhs under the group head B(b)(i)(2).

10. B(b)(i)(4)—Other Schemes—

| | | | | | |
|---|----|--------|----|----|----|
| O | .. | 68.11 | .. | .. | .. |
| R | .. | —68.11 | | | |

Provision was made under this group head for accommodating the portion of the expenditure on "other schemes" to be reimbursed by the Centre. The total expenditure on the scheme was to be initially booked under the group-head B(a)(i)(4) "Development Scheme—Third Five-Year Plan—Special Projects—Other Schemes" and the portion of expenditure to be borne by the Government of India was to be transferred to this group head 'B(b)(i)(4)'.

A total expenditure of Rs. 32.01 lakhs was incurred on the scheme during the year; but the requisite adjustment was not made for want of sanction for reimbursement of expenditure from the Government of India.

In the previous year also, the provision of Rs. 12.51 lakhs under this group head remained unutilised as a result of delay in receipt of sanction.

(iii) In the following group heads provision obtained by reappropriation as late as on the 31st March, 1966 remained wholly unutilised.

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|--|----|------|----------------------|--------------------|------------------|
| | | | (In lakhs or rupees) | | |
| B(b)(i)(5)—Tollygunj Panchanna-gram Drainage Schemes— | | | | | |
| O | .. | .. | 8.05 | .. | -8.05 |
| R | .. | 8.05 | | | |

The scheme has been transferred to this grant from Grant No. 44 (Major Head—“109—Capital Outlay on other Works”) due to its inclusion in the Central Sector of the Greater Calcutta Development Scheme during the year.

Although the scheme was implemented, the requisite allocation of proportionate charges was not made for want of sanction.

Grant No. 36—Ports and Pilotage (All Voted).

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|--|----|-----------|-------------|--------------------|------------------|
| | | | Rs. | Rs. | Rs |
| Major Head “53—Ports and Pilotage” | | | | | |
| | | Rs. | 18,52,000 | 11,97,651 | -6,54,349 |
| Original | .. | 17,73,000 | | | |
| Supplementary | .. | 79,000 | | | |
| Amount surrendered during the year (31st March, 1966). | | | .. | .. | 2,67,197 |

Notes and comments—

(i) Of the saving of Rs. 6.54 lakhs (forming 35.3 per cent. of the total provision), only a sum of Rs. 2.67 lakhs (40.8 per cent. of the saving) was surrendered and that too on the 31st March, 1966.

Considerable savings occurred in this grant during the previous three years also as indicated below:

| Year | Provision | Saving | Percentage of saving to the provision |
|----------------------|-----------|--------|---------------------------------------|
| (In lakhs of rupees) | | | |
| 1962-63 | .. | .. | 23.4 |
| 1963-64 | .. | .. | 22.6 |
| 1964-65 | .. | .. | 45.8 |

In all the years, the savings were attributed mainly to non-payment of contribution to the Ganga Brahmaputra Water Transport Board.

In 1965-66 also, a sum of Rs. 4.00 lakhs provided for this purpose remained unutilised as indicated below :

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----------------------|-----------------------|--------------------|
| | (In lakhs of rupees) | | |
| F—DEVELOPMENT SCHEMES— | | | |
| Second Five-Year Plan (Committed Expenditure)— | | | |
| Contribution to the Ganga Brahma- putra Water Transport Board. | 4.00 | .. | —4.00 |

The reasons for the saving and its non-surrender were not furnished by the controlling officer.

(ii) In the following group head the provision was not utilised to a substantial extent :—

**A—CHARGES FOR POOLED
LAUNCHES—**

| | | | | | |
|------|-------|---|------|------|-------|
| O .. | 7.66 | } | 5.19 | 5.64 | +0.45 |
| S .. | 0.16 | | | | |
| R .. | —2.63 | | | | |

The net saving of Rs. 2.18 lakhs (27.9 per cent. of the total provision) was stated to be due mainly to :

- (i) non-payment of bills for repair charges of two vessels (Rs. 1.33 lakhs),
- (ii) less expenditure on coal and fuel oil due to curtailment of trips (Rs. 0.53 lakh), and
- (iii) repairs to several vessels not taken up (Rs. 0.39 lakh).

In the previous year also, the saving under this group head was Rs. 2.30 lakhs (27.5 per cent. of the provision).

Grant No. 37—Road and Water Transport Schemes

| | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving— |
|---|------------------------------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. |
| Major Heads "57—Road and Water Transport Schemes" and "114—Capital Outlay on Road and Water Transport Schemes" | | | |
| | Rs. | | |
| Voted— | | | |
| Original .. | 1,21,52,000 | } 65,83,331 | —55,68,669 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (31st March, 1966). | — | .. | 41,83,178 |

| | Rs. | Total Grant Or Appropriation Rs. | Actual Expenditure Rs. | Excess + Saving— Rs. |
|---|----------|--|------------------------------|----------------------------|
| Charged— | | | | |
| Original .. | 2,51,000 | 2,51,000 | 1,71,260 | -79,740 |
| Supplementary .. | | | | |
| Amount surrendered during the year (31st March, 1966). | | .. | .. | 95,700 |

Notes and comments—**Voted Grant**

(i) Of the saving of Rs. 55.69 lakhs forming 45.8 per cent. of the provision, Rs. 41.83 lakhs was surrendered but on the 31st March, 1966.

(ii) Considerable saving under this grant has been a recurring feature; the extent of savings during the preceding four years is shown below :

| Year | Provision (In lakhs of rupees) | Saving (and its per- centage to the provision) |
|---------------|-----------------------------------|---|
| 1961-62 | 28.06 | 20.71 (73.8 per cent.) |
| 1962-63 | 29.00 | 16.03 (55.3 per cent.) |
| 1963-64 | 55.78 | 35.18 (63.0 per cent.) |
| 1964-65 | 99.45 | 44.71 (45.0 per cent.) |

(iii) The saving during 1965-66 occurred mainly under the following heads :

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| Major Head "57—Road and Water Transport Schemes" | | | |
| A—ROAD TRANSPORT— | | | |
| A-1—State Transport Services in Durgapur— | | | |
| A.1(i)—Working Expenses— | | | |
| A.1(i)(b)—Operation— | | | |
| O .. | 36.41 | 23.26 | +1.88 |
| R .. | -15.03 | | |
| | 21.38 | | |

The net saving of Rs. 13.15 lakhs was stated to be mainly due to (i) non-filling up of several posts of officers, (ii) reduction in establishment, (iii) less expenditure on administrative and operational sides, and (iv) less provision under Reserve Fund for depreciation and accident consequent on transfer of 38 buses to Calcutta State Transport Corporation (20) and North Bengal State Transport Corporation (18).

There was a total saving of Rs. 14.91 lakhs (58.3 per cent.) in the provision under this group head during 1964-65 also.

| Total Grant | Actual Expenditure, | Excess + Saving— |
|-------------|---------------------|------------------|
|-------------|---------------------|------------------|

(In lakhs of rupees)

**Major Head "114—Capital Outlay
on Road and Water Transport Schemes"**

B—DEVELOPMENT SCHEMES—

B-1—Third Five-Year Plan—

B.1(i)—Road Transport—

| | | | | | | |
|---|----|--------|---|-------|-------|--------|
| O | .. | 63.00 | } | 42.87 | 31.05 | —11.82 |
| R | .. | -17.13 | | | | |

Out of the total saving of Rs. 28.95 lakhs in the original provision (48.3 per cent.), saving of 17.13 lakhs was attributed mainly to—

(a) non-completion of Depot-cum-Administrative Building and less expenditure on Plant and Machinery and Land under "State Transport Services in Durgapur" (Rs. 5.61 lakhs),

(b) less expenditure on Goods Transport service in North Bengal due to acquisition of only 5 Trucks against 25 originally estimated (Rs. 5.18 lakhs),

(c) Government not being agreeable to advance capital to the Calcutta State Transport Corporation for establishment of a Drivers' Training School (3.50 lakhs), and

(d) The scheme for "Investment of Capital in Calcutta State Transport Corporation" being financed from Grant, No. "53—Loans and Advances, etc." instead of from this grant (Rs. 2.11 lakhs).

The reasons for the final saving of Rs. 11.82 lakhs were not furnished by the accounting office.

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|--------------------------|----|-------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | | |
| B.1(iii)—Tourism— | | | | | |
| O | .. | 23.75 | 14.68 | 10.75 | —3.93 |
| R | .. | —9.07 | | | |

The reasons for the total saving of Rs. 13 lakhs which formed 54.7 per cent. of the provision were not furnished by the controlling officer.

In the preceding two years also, there occurred considerable savings, as indicated below, under this group head:

| Year | Provision | Saving | Percentage of saving to the provision |
|----------------------|-----------|--------|---------------------------------------|
| (In lakhs of rupees) | | | |
| 1963-64 | 14.28 | 12.26 | 85.8 |
| 1964-65 | 13.73 | 8.53 | 62.1 |

Grant No. 38—Famine Relief (All Voted)

| | | | Total Grant | Actual Expenditure | Excess + Saving — |
|--|----|-------------|-------------|--------------------|-------------------|
| | | | Rs. | Rs. | Rs. |
| Major Head "64—Famine Relief" | | | | | |
| Voted— | | | | | |
| Rs. | | | 5,26,65,000 | 5,05,68,092 | —20,96,908 |
| Original | .. | 5,23,75,000 | | | |
| Supplementary | .. | 2,90,000 | | | |
| Amount surrendered during the year (31st March, 1966). | | | .. | .. | 3,92,720 |

Notes and comments—

(1) In the following group heads, the provision remained unutilised wholly or to a substantial extent :

A—FAMINE RELIEF—

(In lakhs of rupees)

A(I)—Salaries and Establishment—

A(1) (a)—Isolated work house and normal relief operation—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 44.15 | 40.22 | 34.19 | —6.03 |
| R | .. | —3.93 | | | |

The total saving of Rs.9.96 lakhs forming 22.6 per cent. of the original provision was attributed mainly to—

- (i) less payment of remuneration to Test Relief and Dry Dole Dealers (Rs.5.90 lakhs); and
- (ii) less transport charges on goods moved on Relief Account (Rs.3.44 lakhs) consequent on distribution of doles and payment of wages to relief workers in cash.

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|---------------------------------------|----|-------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | | |
| A(1) (f)—Distribution of fertilisers— | | | | | |
| O | .. | 1.50 | 0.83 | .. | —0.83 |
| R | .. | —0.67 | | | |

As in the previous year, this year also, the entire provision under the group head remained unutilised. The saving was stated to be due to non-receipt of demand for funds from local officers.

A(2) (7)—Free or concessional supply of seeds—

| | | | | | |
|---|----|------|------|------|-------|
| O | .. | 3.00 | 5.90 | 0.85 | —5.05 |
| S | .. | 2.90 | | | |

There was a saving of Rs.2.15 lakhs in the original provision. A sum of Rs.2.90 lakhs was obtained on the 30th March, 1966 as supplementary grant for meeting the cost of seeds distributed as a relief measure in affected areas. The augmentation of the provision increased the saving to Rs.5.05 lakhs, the reasons for which were not furnished by the controlling officer.

In the preceding three years also, considerable savings under this group head occurred as given below :

| Year | Provision | Saving | Percentage of the saving |
|---|-----------|--------|--------------------------|
| (In lakhs of rupees) | | | |
| 1962-63 | .. | 4.00 | 93 |
| 1963-64 | .. | 7.50 | 84 |
| 1964-65 | .. | 3.50 | 60 |
| A(2) (8)—Free or concessional supply of fertilisers | .. | 1.25 | —1.25 |

The reasons for the non-utilisation of the entire provision were not furnished by the controlling officer.

(2) *Famine Insurance Fund.*—The expenditure in the grant includes an amount of Rs.80 lakhs met from the Famine Insurance Fund. This Fund was created by Government in 1938-39 under the Bengal Famine Insurance Fund Act, 1937. The Fund is intended to meet expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The Fund is credited with contributions made by Government from time to time from this grant and the interest on the securities in which the sums at credit of the Fund were invested. The expenditure to be met from the Fund is initially debited to this grant and is transferred to the Fund account before the close of the accounts for the year. During 1965-66, an amount of Rs.80 lakhs was paid by Government as contribution to the Fund and an equal amount was debited to it on account of expenditure met from the Fund.

The balance at the credit of the Fund on the 31st March, 1966 was Rs.20.02 lakhs in investment and Rs.3.26 lakhs in cash. An account of the Fund is given in Statement No.....16....at page..105....of the Finance Accounts of West Bengal, 1965-66.

Grant No. 39—Pensions and Other Retirement Benefits

Major Heads '65—Pensions and other Retirement Benefits' and '120—Payments of Commuted Value of Pensions'.

| | | Total Grant or Appropriation | Actual Expenditure | Excess+ Saving— |
|---|-------------|------------------------------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. | |
| Voted— | | | | |
| | Rs. | | | |
| Original .. | 2,64,84,000 | } 2,64,84,000 | 1,77,68,836 | —87,15,164 |
| Supplementary .. | .. | | | |
| Amount surrendered during the year (March, 1966) | .. | .. | .. | 77,01,900 |
| Charged— | | | | |
| Original .. | 4,27,000 | } 4,27,000 | 3,60,712 | —66,288 |
| Supplementary .. | .. | | | |
| Amount surrendered during the year (March, 1966) | .. | .. | .. | 61,900 |

Notes and comments—

The saving of Rs.87.15 lakhs forming 32.9 per cent. of the provision was due to less drawal of pensions and gratuities, particularly during the closing months of the year.

132 Grant No.40—Privy Purses and Allowances of Indian Rulers (All Voted)

| | | Total Grant | Actual Expenditure | Excess + Saving— |
|---|----------|-------------|--------------------|------------------|
| | | Rs. | Rs. | Rs. |
| Major Head “67—Privy Purses and Allowances of Indian Rulers” | | | | |
| | Rs. | | | |
| Original .. | 1,52,000 | } 1,52,000 | 1,49,125 | —2,875 |
| Supplementary .. | .. | | | |
| Amount surrendered during the year | | .. | .. | Nil |

Grant No.41—Stationery and Printing (All voted.)

| | | Total Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|---------------|--------------------|------------------|
| | | Rs. | Rs. | Rs. |
| Major Head “68—Stationery and Printing” | | | | |
| | Rs. | | | |
| Original .. | 1,06,35,000 | } 1,06,35,000 | 89,72,487 | —16,62,513 |
| Supplementary .. | .. | | | |
| Amount surrendered during the year (31st March, 1966). | | .. | .. | 8,94,831 |

Notes and comments—

(i) Out of the saving of Rs. 16.63 lakhs, only an amount of Rs. 8.95 lakhs was surrendered and that too on the 31st March, 1966.

(ii) In the following group heads, the provision was not utilised to a substantial extent :

| D—Purchase of Stationery Stores— | | (In lakhs of rupees) | | |
|---|-------|-----------------------------|-------|-------|
| O .. | 44.00 | } 40.80 | 38.08 | —2.72 |
| R .. | —3.20 | | | |

The total saving of Rs. 5.92 lakhs (13.5 per cent.) was attributed mainly to ;

- (i) non-receipt of departmental bills for certain supplies in time (Rs. 2.72 lakhs),
- (ii) non-execution of certain orders by the paper mills (Rs. 2.04 lakhs), and
- (iii) cancellation of certain orders due to non-supply of papers by paper mills according to specification (Rs. 1.03 lakhs).

| | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | |
| F—GOVERNMENT PRESSES— | | | | |
| F(a)—West Bengal Government Press— | | | | |
| O | .. | 36.46 | 32.95 | 32.48 |
| R | .. | -3.51 | | |

The total saving of Rs. 3.98 lakhs was explained as due mainly to :

- (i) adoption of economy measures (Rs. 1.76 lakhs),
- (ii) less expenditure on purchase and replacement of machinery due to non-availability of foreign exchange (Rs. 1.23 lakhs), and
- (iii) less consumption of electricity (Rs. 0.22 lakh).

(iii) The lump sum provision made under the following group heads remained entirely un-utilised as expenditure could be met from the group heads concerned.

J—Lump provision for Medical Benefit Scheme : Rs. 1.74 lakhs.

K—Lump provision for Additional Dearness Allowances : Rs. 1.81 lakhs.

Grant No. 42—Forest.

| | | Total Grant or Appropriation. | Actual Expenditure. | Excess+ Saving— |
|---|----|-------------------------------|---------------------|-----------------|
| | | Rs. | Rs. | Rs. |
| Major Head "70—Forest". | | | | |
| Rs. | | | | |
| Voted— | | | | |
| Original | .. | 2,30,12,000 | 2,30,12,000 | 2,03,43,137 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March, 1966). | | .. | .. | 20,58,368 |
| Charged— | | | | |
| Original | .. | .. | 7,000 | 6,729 |
| Supplementary | .. | 7,000 | | |
| Amount surrendered during the year (March, 1966) | | .. | .. | 270 |

Notes and comments—

Voted Grant

The saving of Rs. 26.69 lakhs occurred mainly under the following group heads :

| | Total Grant | Actual Expenditure. | Excess+ Saving— |
|--|----------------------|---------------------|-----------------|
| | (In lakhs of rupees) | | |

F—DEVELOPMENT SCHEMES—

F(iv)—Centrally-sponsored Schemes—

| | | | | | |
|---|----|--------|---------|-------|-------|
| O | .. | 25.34 | } 13.54 | 13.55 | +0.01 |
| R | .. | -11.80 | | | |

The net saving of Rs. 11.79 lakhs in the original provision (46.5 per cent.) was attributed mainly to non-execution of work relating to strengthening of "Kangsabati Soil Conservation Division No. I" and slow progress of work in "Kangsabati Soil Conservation Division No. II" as a result of delay in according sanction (Rs. 11.47 lakhs).

F(i)—Third Five-Year Plan—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 77.81 | } 71.79 | 69.92 | -1.87 |
| R | .. | -6.02 | | | |

The total saving of Rs. 7.89 lakhs in the original provision was explained as mainly due to non-construction of a weir across the Mahanadi river within the Wild Life Sanctuary (Rs. 6.62 lakhs) as a result of non-finalisation of preliminaries.

A—CONSERVANCY AND WORKS—

A-V—Miscellaneous—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 20.68 | } 16.85 | 15.83 | -1.02 |
| R | .. | -3.83 | | | |

Out of the total saving of Rs. 4.85 lakhs in the original provision (23.4 per cent.), a saving of Rs. 0.63 lakh was attributed to less demand for sleepers by the Railway authorities, for the remaining amount, no reasons were furnished by the controlling officer.

A-1—Timber and other produce removed from the forests by Government Agency—

| | | | | | |
|----|----|-------|---------|-------|-------|
| .. | .. | 25.36 | } 23.51 | 20.71 | -2.80 |
| R | .. | -1.85 | | | |

The total saving of Rs. 4.65 lakhs was stated to be mainly due to extraction of less quantity of timber for the Government Saw Mills, Siliguri (Rs. 2.78 lakhs) keeping in view the stock position.

| | Total Grant or Appropriation. | Actual Expenditure. | Excess + Saving— |
|---|-------------------------------------|------------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major Head "71—Miscellaneous" | | | |
| Voted— | | | |
| | Rs. | | |
| Original .. . | 2,10,81,000 | 2,48,59,373 | —5,27,627 |
| Supplementary | 43,06,000 | | |
| Amount surrendered during the year (31st March, 1966). | .. | .. | 1,65,390 |
| Charged— | | | |
| | Rs. | | |
| Original .. | 7,87,000 | 8,90,091 | —909 |
| Supplementary | 1,04,000 | | |
| Amount surrendered during the year | .. | .. | Nil |

Notes and comments—**Voted Grant**

The saving of Rs. 5.28 lakhs in the grant was attributed mainly to :

- (i) non-utilisation of the provision for "Grants to Zilla Parishads for dearness concessions of their employees" (Rs. 3.73 lakhs), and
- (ii) partial utilisation of the provision for "Grants to Anchal Parishads from Land Revenue collection" (Rs. 3.66 lakhs).

The reasons for the savings were not furnished by the controlling officer.

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure

| | Total Grant or Appropriation. | Actual Expenditure. | Excess + Saving— |
|---|-------------------------------------|------------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major Heads "71—Miscellaneous" and "109—Capital Outlay on Other Works" | | | |
| Voted— | | | |
| | Rs. | | |
| Original .. | 12,83,05,000 | 10,82,01,562 | —2,01,03,438 |
| Supplementary | .. | | |
| Amount surrendered during the year (31st March, 1966). | .. | .. | 74,90,426 |

136 Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—*contd.*

| | | Total Grant or Appropriation | Actual Expenditure. | Excess + Saving — |
|---|-----------------|------------------------------------|------------------------|----------------------|
| <i>Charged—</i> | <i>Rs.</i> | <i>Rs.</i> | <i>Rs.</i> | |
| <i>Original ..</i> | <i>5,89,000</i> | <i>9,80,655</i> | <i>1,39,663</i> | <i>--8,40,992</i> |
| <i>Supplementary</i> | <i>3,91,655</i> | | | |
| <i>Amount surrendered during the year (31st March, 1966).</i> | | <i>..</i> | <i>..</i> | <i>4,77,665</i> |

Notes and comments—

Voted Grant

(i) The saving of Rs. 2,01.03 lakhs formed 15.7 per cent. of the provision. Of this, a sum of Rs. 74.90 lakhs (37.3 per cent.) only was surrendered and that too on the last day of the year.

Substantial savings occurred in the grant during the earlier years also; the position for the last five years is given below :

| Year | Saving | Percentage of saving to the provision. |
|---------------|-----------------------|--|
| | (In lakhs of rupees). | |
| 1960-61 | 2,03.36 | 14.5 |
| 1961-62 | 6,40.30 | 39.5 |
| 1962-63 | 1,93.27 | 11.4 |
| 1963-64 | 1,57.47 | 17.6 |
| 1964-65 | 3,38.33 | 24.8 |

The savings in all the years were explained as due mainly to :

- (a) non-completion of land acquisition proceedings,
- (b) slow progress of "House Building" and "Drainage Works",
- (c) non-construction of houses,
- (d) non-payment/less payment of grants to the Anchal Panchayats, Social Welfare Organisation and certain Municipalities, and
- (e) non-implementation of various Development Schemes.

(ii) In 1965-66, substantial saving occurred under the following group heads :

| "109—Capital Outlay on Other Works" | Total Grant | Actual Expenditure | Saving |
|-------------------------------------|----------------------|-----------------------|---------------|
| T—DEVELOPMENT SCHEMES— | (In lakhs of rupees) | | |
| T(2)—Centrally-sponsored Schemes— | | | |
| T(2)(b)—Animal Husbandry— | | | |
| O | <i>9.61</i> | <i>2.17</i> | <i>--7.44</i> |
| R | | | |
| | | | |

The total saving of Rs. 52.75 lakhs forming 96 per cent. of the original provision was attributed mainly to non-implementation of the following schemes (entirely financed by the Government of India) owing to non-completion of preliminaries (viz. non-finalisation of plan and estimate, delay in examination of proposals, etc.).

| Serial No. | Name of the Scheme. | Amount not utilised (In lakhs of rupees). |
|------------|--|--|
| 1. | Establishment of two modern abattoirs for sheep and goat at Durgapur and Haringhata. | 27.20 |
| 2. | Scheme for providing additional facilities to the Regional Pig Breeding Station. | 8.25 |
| 3. | Expansion of six Poultry Extension Centres | 3.37 |
| 4. | Dressing Plant and Stock Yard | 3.31 |
| 5. | Cold Storage and Deep Freeze facilities for marketing of eggs and poultry. | 1.22 |

| T(1)—Third Five-Year Plan— | Total Grant | Actual Expenditure. | Excess + Saving— |
|---|-------------|---------------------|------------------|
| T(1)(c)—Special Projects— | | | |
| (In lakhs of rupees) | | | |
| T(1)(c)(i)—Development and Administration of Industries at Durgapur | | | |
| O .. | 50.00 | 10.01 | 9.37 |
| R .. | -39.99 | | |
| | | | -0.64 |

The total saving of Rs. 40.63 lakhs forming 81.2 per cent. of the provision was attributed mainly to non-payment of compensation in certain land acquisition cases (Rs. 40.59 lakhs) relating to 'Development of Subsidiary Industries at Durgapur' owing to issue of 'Civil Rules' by the High Court.

T(2)—Centrally-sponsored Schemes—

T(2)(a)—Housing—

| | | | |
|------|--------|-------|--------|
| O .. | 30.55 | 20.43 | .. |
| R .. | -10.12 | | |
| | | | -20.43 |

Provision was made under this group head for accommodating the portion of the expenditure on the scheme 'Housing' to be reimbursed by the Centre. The total expenditure on the scheme was to be initially booked under the group head T (1) (a) "Development Scheme—Third Five-Year Plan—Housing" and the portion of expenditure to be borne by the Government of India was to be transferred to this group-head T (2) (a).

A total expenditure of Rs. 142.86 lakhs was incurred on the scheme during the year but the requisite adjustment was not made for want of sanction for reimbursement of expenditure from the Government of India.

| | | | Total Grant | Actual Expenditure | Excess + Saving— |
|----------------------------|----|---------|-------------|--------------------|------------------|
| (In lakhs of rupees.) | | | | | |
| T(1)—Third Five-Year Plan— | | | | | |
| T(1)(a)—Housing— | | | | | |
| O | .. | 1,72.46 | 1,49.24 | 1,42.86 | -6.38 |
| R | .. | -23.22 | | | |

The total saving of Rs. 29.60 lakhs forming 17.2 per cent. of the original provision was attributed mainly to slowing-down of work under (i) "Subsidised Industrial Housing" (Rs. 17.98 lakhs) and (ii) "Kanchrapara Area Development Scheme—Kalyani Town" (Rs. 12.90 lakhs) as a measure of economy.

The expenditure shown against this group-head includes the portion of the Centre's share of expenditure on the scheme—cf. comment against group-head T (2) (a) ante. If the share had been transferred, the saving under this group head would have been correspondingly more.

“71—Miscellaneous

N(1)—Third Five-Year Plan—

N(1)(b)—Housing—

| | | | | | |
|---|----|--------|------|------|-------|
| O | .. | 25.99 | 5.71 | 1.34 | -4.37 |
| R | .. | -20.28 | | | |

The total saving of Rs. 24.65 lakhs forming 94.9 per cent. of the original provision was attributed mainly to non-implementation/partial implementation of the following schemes during the year :

| Serial No. | Name of the Scheme | Saving | Percentage of saving to the provision. | Brief reasons for the saving. |
|----------------------|--|--------|--|--|
| (In lakhs of rupees) | | | | |
| 1. | Subsidised Industrial Housing Scheme "Private Employers' Project". | 15.97 | 89.1 | Non-drawal of loan and grants allocated for the projects owing to non-completion of formalities by Durgapur Industries Ltd. and Mining and Allied Machinery Corporation Ltd. and consequent less outlay. |
| 2. | Subsidised Industrial Housing Scheme | 2.69 | 100.00 | |

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—contd. 139

| Serial No. | Name of the Scheme, | Saving | Percentage of saving to the provision. | Brief reasons for the saving. |
|------------|---------------------|--------|--|-------------------------------|
|------------|---------------------|--------|--|-------------------------------|

(In lakhs of rupees)

| | | | | |
|----|---------------------------|------|-------|--|
| 3. | Slum Clearance Project .. | 2.35 | 47.00 | Slow progress of work undertaken by the Calcutta Corporation and the Howrah Improvement Trust. |
|----|---------------------------|------|-------|--|

| T—DEVELOPMENT SCHEMES | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|----------------------------|----|--------|-----------------------|--------------------|-----------------|
| T(1)—Third Five-Year Plan— | | | (In lakhs of rupees.) | | |
| T(1)(i)—Animal Husbandry— | | | | | |
| O | .. | 37.30 | } 26.52 | 13.29 | —13.23 |
| R | .. | —10.78 | | | |

The total saving of Rs. 24.01 lakhs forming 64.4 per cent. of the original provision was attributed mainly to partial implementation of a number of schemes for want of sanction, delay in selection of sites and issuing administrative approval for execution of the schemes.

The names of the schemes which contributed to the bulk of the saving are given below :

| Serial No. | Name of the Scheme. | Saving | Percentage of saving to the provision. |
|------------|---------------------|--------|--|
|------------|---------------------|--------|--|

(In lakhs of rupees)

| | | | |
|----|---|------|------|
| 1. | Establishment of a Bull Rearing Farm .. | 5.55 | 79.3 |
| 2. | Expansion of Poultry Extension Centres .. | 3.58 | 99.4 |
| 3. | Construction of Veterinary Dispensaries in N.E.S. Blocks. ... | 3.30 | 79.3 |

140 Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—*contd.*

| Serial No. | Name of the Scheme | Saving | Percentage of saving to the provision |
|-----------------------|---|--------|---------------------------------------|
| (In lakhs of rupees.) | | | |
| 4. | Expansion of State Poultry Farm .. | 2.63 | 94.6 |
| 5. | Training Centre—Expansion of Livestock Research Station, etc. | 2.18 | 87.2 |

| N—DEVELOPMENT SCHEMES— | | | Total Grant | Actual Expenditure | Excess + Saving— |
|----------------------------|----|--------|-------------|--------------------|------------------|
| (In lakhs of rupees.) | | | | | |
| N(1)—Third Five-Year Plan— | | | | | |
| N(1)(c)—Miscellaneous— | | | | | |
| O | .. | 98.00 | 74.12 | 74.44 | +0.32 |
| R | .. | -23.88 | | | |

The net saving of Rs. 23.56 lakhs forming 24 per cent. of the original provision was attributed mainly to curtailment of expenditure under the scheme "Aid to Municipalities for Improvement of Municipal Roads (Development of Municipal Areas)" owing to Emergency.

This scheme was taken up for giving financial assistance to the Municipalities for Improvement of their roads on the basis of two-thirds Government contribution and one-third Municipal contribution.

| | | | | | |
|---|----|-------|-------|-------|-------|
| N(1)(a)—Co-operation and Community Development— | | | | | |
| O | .. | 92.00 | 82.51 | 72.66 | -9.85 |
| R | .. | -9.49 | | | |

The total saving of Rs. 19.34 lakhs forming 21 per cent. of the original provision was attributed mainly to :

(i) less payment of grants and contributions, etc. to the "Gram and Anchal Panchayats" (Rs. 10.72 lakhs), and

(ii) non-opening of several "Panchayati Raj Training Centres" for non-officials (Rs. 10.02 lakhs) as in the previous year for administrative reasons.

The expenditure shown against this group-head includes the portion of the Centre's share of expenditure on the scheme—cf. comments against group head N(d) (c) below. If the share had been transferred, the saving under this group head would have been correspondingly more.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|-------------------------|----|--------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| N(1)(d)—Social Welfare— | | | | | |
| O | .. | 43.36 | 28.03 | 25.26 | -2.77 |
| R | .. | -15.33 | | | |

The total saving of Rs. 18.10 lakhs forming 41.7 per cent. of the original provision was stated to be due mainly to non-implementation/partial implementation of a number of schemes owing to :

- (i) non-availability of suitable land and buildings (Rs. 14.00 lakhs), and
- (ii) receipt of less number of applications for old age pension (Rs. 3.43 lakhs).

The names of the schemes which contributed to the bulk of the saving are given below :

| Serial No. | Name of the Scheme | Saving | Percentage of saving to the provision. |
|----------------------|---|--------|--|
| (In lakhs of rupees) | | | |
| 1. | Services essential for implementation of the West Bengal Children Act, 1959. | 3.48 | 97 |
| 2. | Pilot Scheme for old age pension. | 3.43 | 57 |
| 3. | Establishment of a new Reformatory and Borstal School for delinquent children. | 2.90 | 100 |
| 4. | Establishment of a new Reformatory and Industrial School for non-delinquent children. | 1.98 | 99 |
| 5. | Establishment of two workshops for blind and Orthopaedically handicapped. | 1.93 | 96 |

| | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|-------------|-----------------------|--------------------|
|--|-------------|-----------------------|--------------------|

(In lakhs of rupees)

N(v)(c)—Village Panchayats—

| | | | | | | |
|---|----|-------|---|------|----|-------|
| O | .. | 8.84 | } | | | |
| R | .. | -7.86 | | 0.98 | .. | -0.98 |

Provision was made under this group head for accommodating the portion of the expenditure on the scheme "Village Panchayats" to be reimbursed by the Centre. The total expenditure on scheme was to be initially booked under the group head N(1)(a) "Development Schemes—Third Five-Year Plan—Co-operation and Community Development" and the portion of expenditure to be borne by the Government of India was to be transferred to this group head 'N(v)(c)'.

A total expenditure of Rs. 72.66 lakhs was incurred on the scheme during the the year, but the requisite adjustment was not made for want of sanction for reimbursement of expenditure from the Government of India.

N(v)(e)—Rural Manpower Projects—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 20.00 | } | | | |
| R | .. | -5.50 | | 14.50 | 12.88 | -1.62 |

The total saving of Rs. 7.12 lakhs forming 35.6 per cent. of the provision was attributed to receipt of less assistance from the Government of India.

"109—Capital Outlay on other Works"

S—Other Schemes—

S(3)—Rehabilitation of persons displaced on account of acquisition of land for Haldia Dock—

| | | | | | | |
|---|----|-------|---|----|----|----|
| O | .. | 5.89 | } | | | |
| R | .. | -5.89 | | .. | .. | .. |

Non-utilisation of the entire provision was stated to be due to non-reimbursement to the Calcutta Port authorities of cost of (i) Certain work not provided for during the year (Rs. 4.15 lakhs) and (ii) land owing to non-relinquishment of the land by them acquired in favour of the State Government (Rs. 1.74 lakhs).

S(4)—Patipukur Township Scheme—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 5.05 | } | | | |
| R | .. | -2.44 | | 2.61 | 1.21 | -1.40 |

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—contd. 143

The total saving of Rs. 3.84 lakhs forming 75.8 per cent. of the provision was stated to be due mainly to delay in commencement of underground sewerage works for non-completion of preliminaries (Rs. 2.63 lakhs).

| | Total Grant | Actual Expenditure † | Excess+ Saving— |
|--|----------------------|-------------------------|--------------------|
| | (In lakhs of rupees) | | |
| S(5)—Construction of houses under Middle-Income Group Housing Scheme | 70.00 | 53.78 | —16.22 |

The saving of Rs. 16.22 lakhs forming 23.2 per cent. of the provision was attributed to slow progress of work, the reasons for which were not furnished by the controlling officer.

| | | | |
|---|---|-------|-------|
| S(6)—Construction of houses under the Rental Housing Scheme for State Government Employees— | | | |
| O .. 50.00 | } | 48.75 | 35.46 |
| R .. —1.25 | | | |

The total saving of Rs. 14.54 lakhs forming 29.1 per cent. of the original provision was attributed to slow progress of work owing to non-finalisation of plans and estimates in some cases.

| | | | |
|--|---|-------|-------|
| S(7)—Land acquisition and Develop- ment Scheme— | | | |
| O .. 50.00 | } | 38.86 | 33.98 |
| R .. —11.14 | | | |

The total saving of Rs. 16.02 lakhs forming 32 per cent. of the original provision was attributed to delay in finalisation of some land acquisition proceedings.

T(2)—Centrally-sponsored Schemes—

T(2)(c)—Tourism—

| | | | | |
|------------|---|------|----|-------|
| O .. 8.57 | } | 3.93 | .. | —3.93 |
| R .. —4.64 | | | | |

Non-utilisation of the provision was the result of non-allocation of proportionate charges to this head from the group-head "T(1)(d)—Development Schemes—Third Five-Year Plan—Tourism" for want of sanction.

144 Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—*contd.*

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|--------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| T(2)(d)—Water Supply and Sanitation (Urban and Corporation)— | | | | | |
| O | .. | 25.50 | 9.55 | 6.96 | —2.59 |
| R | .. | —15.95 | | | |

The saving of Rs. 18.54 lakhs formed 72.7 per cent. of the original provision. This was attributed mainly to :

- (i) non-sanction of the main estimates under the scheme "Silt Clearance and completion of works of Calcutta Corporation". Outfall system from Bantala to Kult." (Rs. 12.50 lakhs), and
- (ii) want of decision for selection of site for construction of a Railway Culvert and its leading channel for one branch *Khal* and Court injunction on another *Khal* under the scheme "Tollygunj Panchannagram Drainage Scheme" (Rs. 3.45 lakhs);

T(2)(e)—Village and Small Scale Industries—

| | | | | | |
|---|----|-------|------|------|-------|
| O | .. | 2.00 | 0.31 | 0.16 | —0.15 |
| R | .. | —1.69 | | | |

The total saving of Rs. 1.84 lakhs forming 92 per cent. of the original provision was attributed mainly to partial implementation of the scheme "Project for intensive development of Small Industries in rural areas" as its construction work was not taken up due to technical difficulties (viz., scrutiny of estimates by experts, administrative approval, etc.), (Rs. 1.69 lakhs).

(iii) A case of excessive provision of funds by reappropriation is indicated below:

T(2)(b)—Miscellaneous—

| | | | | | |
|---|----|-------|-------|-------|--------|
| O | .. | 16.00 | 30.88 | 17.75 | —13.13 |
| R | .. | 14.88 | | | |

The final saving of Rs. 13.13 lakhs occurred mainly under the scheme "Development of Digha". Against the original provision of Rs. 10 lakhs for the scheme, the expenditure came to Rs. 6.15 lakhs. Augmentation of the provision by reappropriation of a further sum of Rs. 10 lakhs on the 31st March, 1966 with the intention of undertaking 'additional projects' remained entirely unutilised.

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—concl'd. 145

(iv) A case of excessive surrender of provision is indicated below :

| | Total Grant | Actual Expenditure | Excess + Saving— |
|----------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| N(v)(a)—Housing— | | | |
| O .. 8.48 | 4.32 | 7.35 | +3.03 |
| R .. -4.16 | | | |

The surrender was made mainly (Rs. 3.52 lakhs) from the provision for "Slum Clearance Project". This scheme is financed out of loans, and grants from the Government of India. In working out the amount of surrender, the amount of Central assistance was incorrectly estimated; the assistance received was more and hence more expenditure.

(v) In the following group-head, the original provision was increased by re-appropriation to a substantial extent.

"71—Miscellaneous"

G—Miscellaneous and Unforeseen Charges—

| | | | |
|--------------|---------|---------|-------|
| O .. 1,40.47 | 2,67.71 | 2,67.99 | +0.28 |
| R .. 1,27.24 | | | |

The increase in the original provision occurred mainly under the following heads :

(i) "Expenditure on account of relief to distress other than distress due to natural calamities" (Rs. 74.50 lakhs), and

(ii) "District Battalions—Emergency mobilisation" (Rs. 13.06 lakhs) owing mainly to payment of doles in cash and kind to the 'distressed' and extensive mobilisation of the West Bengal National Volunteer Force during the year.

The reasons for the balance expenditure of Rs. 40.00 lakhs were not furnished by the controlling officer.

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons

| | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|--|------------------------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major Heads "16—Interest on Debt and Other Obligations", "71—Miscellaneous", "109 Capital Outlay on other Works", "Debt raised in India" and "Loans to Local Funds, Private Parties etc." | | | |
| Voted— | Rs. | | |
| Original .. 5,45,34,000 | 5,74,85,000 | 4,51,04,800 | -1,23,80,200 |
| Supplementary .. 29,51,000 | | | |
| Amount surrendered during the year | | | Nil |

146 Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—*contd.*

| | | Total Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|---------------|---------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| <i>Charged—</i> | | | | |
| <i>Original</i> | Rs. 36,73,000 | 36,73,000 | 33,25,679 | -3,47,321 |
| <i>Supplementary</i> | | | | |
| <i>Amount surrendered during the year (March, 1966)</i> | | | | 22,000 |

Notes and comments—

Voted Grant

(i) No part of the saving of more than 1.23 crores in the grant (forming 21.5 per cent. of the total provision) was surrendered.

In the previous year also, the saving under this grant amounted to Rs. 1,40.13 lakhs (23.2 per cent. of the original provision). Of this, Rs. 1,20.68 lakhs had been obtained by a supplementary grant on the 30th March, 1965.

(ii) The supplementary grant of Rs. 29.51 lakhs obtained on the 30th March, 1966 for meeting larger requirements for remission of loans proved unnecessary as indicated below :

| | | Total Grant | Actual Expenditure | Excess + Saving— |
|----------------------------------|----|----------------------|-----------------------|---------------------|
| | | (In lakhs of rupees) | | |
| “71—Miscellaneous” | | | | |
| B(xi)—Remission of loans— | | | | |
| O | .. | 5.00 | .. | -1,05.00 |
| S | .. | 29.51 | | |
| R | .. | 70.49 | | |

The original provision remained unspent. Nevertheless additional funds amounting to a crore of rupees were provided by supplementary grant (Rs. 29.51 lakhs) on the 30th March, 1966 and by re-appropriation on the 31st March, 1966 (Rs. 70.49 lakhs).

Provision was made under the group-head to accommodate adjustment of the remission of loans to displaced persons. The amount so remitted is passed on to the Government of India who bear the loss. Since in respect of the loans remitted during the year necessary sanction from the Government of India was not received before the close of the year, the adjustment in the State books was also not carried out. This explains the saving under the group-head.

(iii) In the following group-heads, the provision was not utilised wholly or to a substantial extent :

B(iv)—Expenditure on new migrants—

| | | | | | |
|---|----|--------|------|------|-------|
| O | .. | 50.00 | 4.01 | 3.09 | -0.92 |
| R | .. | -45.99 | | | |

The total saving of Rs. 46.91 lakhs forming 93.8 per cent of the original provision was stated to be due to less influx of migrants from Pakistan.

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd. 147

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---|----------------------|--------------------|------------------|
| | (In lakhs of rupees) | | |
| B(v)(d)—District and Sub-divisional Establishment—(Education) | 1.60 | 0.33 | -1.27 |

The reasons for saving of Rs. 1.27 lakhs (forming 79.4 per cent. of the original provision) were not furnished by the controlling officer.

In the previous year also, the saving under this group head was Rs. 1.29 lakhs (80.6 per cent. of the original provision).

B(vi)(b)(ii)—Grant-in-aid—

| | | | | | | |
|---|----|-------|---|----|----|----|
| O | .. | 4.00 | } | .. | .. | .. |
| R | .. | -4.00 | | | | |

Non-utilisation of the entire provision was stated to be due to non-payment of Educational Grants to displaced political sufferers for want of sanction from the Government of India.

B(xiii) —Conversion of maintenance loans into grants—

| | | | | | | |
|---|----|-------|---|----|----|----|
| O | .. | 3.00 | } | .. | .. | .. |
| R | .. | -3.00 | | | | |

The saving of the entire provision was stated to be due to non-sanctioning of the conversion of maintenance loans into grants by the Government of India due to non-completion of certain formalities.

In the previous year also, the entire provision of Rs. 3 lakhs remained unspent.

| | | | |
|---|------|----|-------|
| B(xv)—Conversion of educational loans into grants (Education).. | 2.00 | .. | -2.00 |
|---|------|----|-------|

The reasons for the non-utilisation of the entire provision were not furnished by the controlling officer.

In the previous year also, the entire provision of Rs. 7.52 lakhs remained unutilised,

“109—Capital Outlay on other Works—Expenditure on displaced persons”

L—Scheme for Colonisation—

| | | | | | | |
|---|----|---------|---|-------|-------|--------|
| O | .. | 1,10.00 | } | 68.00 | 49.56 | -18.44 |
| R | .. | -42.00 | | | | |

148 **Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd.**

The total saving of Rs. 60.44 lakhs forming 54.9 per cent. of the original provision was explained as due to non-acquisition of land for rehabilitation of displaced persons as well as non-execution of certain development schemes for want of sanction from the Government of India.

In the previous year also, an amount of Rs. 44.24 lakhs (40.2 per cent. of the original provision) remained unutilised under this group head for the same reasons.

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|----------------------|----|-------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| M—Other Schemes— | | | | | |
| O | .. | 4.50 | 1.00 | 0.63 | —0.37 |
| R | .. | —3.50 | | | |

The total saving of Rs. 3.87 lakhs forming 86 per cent. of the original provision was attributed to non-construction of a new market at Ultadanga owing to non-availability of land from the Calcutta Improvement Trust.

**Loans and Advances by the State and
Union Territory Governments—
Loans and Advances to displaced
persons—**

| | | | | | |
|---|----|-------|-------|-------|--------|
| O | .. | 60.00 | 55.00 | 23.91 | —31.09 |
| R | .. | —5.00 | | | |

The total saving of Rs. 36.09 lakhs which formed 60.2 per cent. of the original provision was stated to be due to :

- (a) non-payment of loans to ex-camp and non-camp families due to some technical difficulties (Rs. 21.84 lakhs), and
- (b) smaller payment of loans to families in the Home (Rs. 9.24 lakhs).

In the previous year also, provision to the extent of Rs. 35.05 lakhs remained unspent.

(iv) In the following group heads additional funds provided by re-appropriation on the last day of the financial year proved ent rely/partly unnecessary.

**“71—Miscellaneous—
Expenditure on displaced persons”**

B—REHABILITATION—

**B-I—Expenditure on Permanent
Liability Homes—**

| | | | | | |
|---|----|-------|-------|-------|--------|
| O | .. | 55.00 | 65.00 | 52.11 | —12.89 |
| R | .. | 10.00 | | | |

**B-II—Expenditure on other Homes
and Institutions—**

| | | | | | |
|----|----|-------|-------|-------|-------|
| O | .. | 30.00 | 40.50 | 34.73 | —5.77 |
| R. | .. | 10.50 | | | |

The provision of additional funds under the above two group heads by reappropriation was made for special repairs to delapidated Homes, for clearance of outstanding bills and for more than anticipated expenditure due to dispersal of lesser number of inmates. But the actual expenditure fell short of the augmented provision by Rs. 12.89 lakhs and Rs. 5.75 lakhs, respectively which was attributed to:

- (1) non-execution of special repairs to the delapidated Homes for want of sanction from the Government of India (Rs. 3.30 lakhs and Rs. 3.50 lakhs), and
- (2) non-payment of bills for food, clothing, etc., for the Homes and Institution owing to late submission of bills by contractors (Rs. 9.55 lakhs and Rs. 2.27 lakhs).

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|----|------|----------------------|-----------------------|--------------------|
| | | | (In lakhs of rupees) | | |
| B(v)(f)—Establishment under the Chief Engineer, Public Health Engineering— | | | | | |
| O | .. | 1.55 | 6.80 | 4.81 | -1.99 |
| R | .. | 5.25 | | | |

The reasons for the final saving of Rs. 1.99 lakhs which formed 37.9 per cent. of the additional provision were not furnished by the controlling officer.

B(vi)(c)—Medical facilities—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 34.00 | 38.35 | 31.59 | -6.76 |
| R | .. | 4.35 | | | |

The actual expenditure of Rs. 31.59 lakhs fell short of the original provision by Rs. 2.41 lakhs. The additional provision of Rs. 4.35 lakhs provided by reappropriation increased the saving to Rs. 6.76 lakhs.

The final saving was attributed to non-completion of construction of new beds.

B(vii)—Miscellaneous expenditure—

| | | | | | |
|---|----|-------|-------|------|-------|
| O | .. | 11.57 | 13.00 | 5.56 | -7.44 |
| R | .. | 1.43 | | | |

The actual expenditure of Rs. 5.56 lakhs was less than 50 per cent. of the original provision. Instead of surrendering the saving, additional funds were provided by reappropriation which increased the final saving to Rs. 7.44 lakhs.

The final saving was explained as due to non-payment of arrear rents for Camp premises at various holdings for want of sanction from the Government of India.

(v) In the following group head, a large final excess remained uncovered, although savings were available under other group heads and could have been reappropriated:

| | | | | | |
|---|----|----|-------|-------|--------|
| B(vi)(b)(iii)—Grant-in-aid (Education) | .. | .. | 32.99 | 98.55 | +65.56 |
|---|----|----|-------|-------|--------|

The reasons for the excess were not furnished by the controlling officer.

150 Grant No. 45—Miscellaneous —Expenditure on Displaced Persons—*contd.*

Expenditure on Relief and Rehabilitation of displaced persons—(a) During the year 1965-66, an expenditure of Rs. 4.56 crores was incurred on rehabilitation of displaced persons and other schemes; their details, together with the expenditure of the preceding five years are given below :

| | From 1960-61 to 1963-64 | 1964-65 | 1965-66 |
|--|----------------------------------|---------|---------|
| (In lakhs of rupees) | | | |
| Relief and Rehabilitation of Displaced Persons : | | | |
| (i) Relief | 5,12.56 | .. | .. |
| (ii) Rehabilitation | 10,52.85 | 3,53.00 | 3,57.13 |
| (iii) Revenue Earning Schemes | 8.74 | 2.78 | 4.81 |
| (iv) Scheme for dispersal of displaced College Students from Calcutta | 43.54 | 14.57 | 13.01 |
| (v) Administration of a township for displaced persons | 7.30 | 1.63 | 1.61 |
| (vi) Expenditure on Capital Account | 4,42.31 | 62.86 | 52.61 |
| (vii) Expenditure on General Administration (Rehabilitation Programme) | 18.92 | 4.59 | 2.90 |
| (viii) Loans to displaced persons | 5,33.83 | 24.95 | 23.91 |
| Total | 26,20.05 | 4,64.38 | 4,55.98 |

Out of the expenditure of Rs. 3,57.13 lakhs on rehabilitation, during 1965-66 a sum of Rs. 1,54.11 lakhs was received from the Government of India as grant. Besides this, a sum of Rs. 71.00 lakhs representing expenditure of the previous years was also reimbursed by the Government of India during the year. Recovery of loans to displaced persons amounting to Rs. 10.60 lakhs was also effected during the year.

A total loan of Rs. 1,55.92 lakhs was received during 1965-66 from the Government of India by the State Government to cover expenditure of Capital nature on displaced persons and loans allowed to displaced persons.

(b) The expenditure incurred on pay and allowances of officers and establishment during 1965-66 and the five preceding years is given below :

| | From 1960-61 to 1963-64 | 1964-65 | 1965-66 |
|---------------------------------|-------------------------------|---------|---------|
| (In lakhs of rupees) | | | |
| (1) Staff at Head quarters .. . | 64.46 | 19.71 | 19.71 |
| (2) Staff in Districts .. | 56.49 | 18.12 | 17.89 |
| (3) Staff in Homes .. | 71.08 | 19.02 | 18.05 |
| (4) Staff in Schemes .. | 33.52 | 5.36 | 4.45 |
| Total .. | 2,25.55 | 62.21 | 60.10 |

Charged Appropriation

In the following group heads, the provision was not utilised wholly or to a substantial extent:

| | Total Appropriation | Actual Expenditure | Excess+ Saving— |
|--|------------------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | |
| “16—Interest on Debt and other obligations”—Expenditure on displaced persons—Interest on Ordinary Debt— | | | |
| K-I—Interest on loans for purchase of buses for employment of displaced persons | 2.40 | .. | —2.40 |

The reasons for non-utilisation of the provision were not furnished by the controlling officer.

Public Debt—

Debt raised in India—

O—Loans from Central Government—

Loans for expenditure on relief and rehabilitation of displaced persons

| | | |
|-------|------|-------|
| 15.00 | 9.73 | —5.27 |
|-------|------|-------|

The saving of Rs. 5.27 lakhs (35.1 per cent. of the provision) was stated to be due to less repayment of debt owing to recovery of less amounts towards loans from the displaced persons than anticipated, the reasons for which were not furnished by the controlling officer.

Grant No. 47—Pre-Partition Payments (All Voted)

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major Head '78—Pre-partition Payments' | | | |
| | Rs. | | |
| Original .. | 60,000 | 63,975 | -25 |
| Supplementary .. | 4,000 | | |
| Amount surrendered during the year | .. | .. | Nil |

Grant No. 48—Expenditure connected with the National Emergency (All Voted)

| | Total Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major head '78A—Expenditure connected with the National Emergency' | | | |
| | Rs. | | |
| Original .. | 3,25,41,000 | 3,11,00,346 | -1,48,51,654 |
| Supplementary .. | 1,34,11,000 | | |
| Amount surrendered during the year (March, 1966) | .. | .. | 1,06,58,458 |

Notes and comments—

(i) The saving of Rs. 1,48.52 lakhs formed 32.3 per cent. of the total provision. Of this, a sum of Rs. 1,06.58 lakhs only was surrendered and that too on the 31st

(ii) There also occurred considerable savings under the Grant during the preceding two years Rs. 174.16 lakhs in 1964-65 (55.9 per cent.) and Rs. 65.38 lakhs in 1963-64 (39.4 per cent.).

(iii) The expenditure approximated the original provision. It was the supplementary grant of Rs. 1,34.11 lakhs which was mainly responsible for the final saving of Rs. 1,48.52 lakhs. This was mainly under the following group-heads :

| | | Total Grant | Actual Expenditure | Excess+ Saving— |
|-----------------------------------|----|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | |
| A—CIVIL DEFENCE— | | | | |
| A(i)—Air Raid Precautions— | | | | |
| O | .. | 1,89.31 | | |
| S | .. | 64.59 | 1,21.21 | 1,18.35 |
| R | .. | -1,32.69 | | -2.86 |

The total saving of Rs. 135.55 lakhs was due mainly to non-receipt of supplies of equipment to the extent anticipated and unfilled vacancies.

B—OTHER EXPENDITURE—

B(ii)—Miscellaneous—

| | | | | |
|---|----|---------|---------|---------|
| O | .. | 1,18.35 | | |
| S | .. | 67.53 | 2,13.70 | 1,83.47 |
| R | .. | 27.82 | | -30.23 |

The reasons for the saving were not furnished by the controlling officer.

(iv) The lump sum provision made under the following group-heads remained entirely un-utilised as expenditure could be met from the group-heads concerned.

| | | Total Grant | Actual Expenditure | Excess+ Saving— |
|---|--|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | |
| C—Lump provision for Medical Benefit Scheme— | | 4.34 | . | -4.34 |
| D—Lump provision for Additional Dearness Allowance | | 4.50 | . | -4.50 |

**Grant No. 49—Capital Outlay on Multipurpose River Schemes—
Damodar Valley Project**

| | Total Grant | Actual Expenditure | Excess + Saving -- |
|---|----------------|-----------------------|-----------------------|
| | Rs. | Rs. | Rs. |
| Major Head "98—Capital Outlay on Multipurpose River Schemes" | | | |
| Damodar Valley Project— | | | |
| | Rs. | | |
| Original .. | 12,89,92,000 | | |
| Supplementary .. | .. | | |
| | } 12,89,92,000 | 8,19,41,747 | -4,70,50,253 |
| Amount surrendered during the year (March, 1966) | .. | .. | 4,15,19,200 |

Notes and comments—

(i) The Project is financed out of loans granted by the Union Government.

(ii) The saving of Rs. 4,70.50 lakhs forming 36.5 per cent. of the original provision was attributed mainly to less requirement of capital advances by the Corporation during the year (Rs. 3,61.96 lakhs).

In the previous three years also, there were considerable amounts of saving in the grant for similar reasons; the extent of savings is as indicated below :

| Year | Original provision | Saving | Percentage of saving to the provision |
|---------------|-----------------------|----------|---|
| | (In lakhs of rupees) | | |
| 1962-63 | 7,36.94 | 2,83.68 | 38.5 |
| 1963-64 | 16,95.06 | 7,61.03 | 44.9 |
| 1964-65 | 19,08.50 | 10,10.92 | 52.9 |

(iii) In the following group head also, the provision was not utilised to a substantial extent :

| | Total Grant | Actual Expenditure | Excess + Saving -- |
|--|----------------------|-----------------------|-----------------------|
| | (In lakhs of rupees) | | |

**II. Governments' share of the
Capital Outlay on the Damodar
Valley Project—**

| | | | |
|------|-----------|---------|--------|
| C .. | € 44.96 | | |
| R .. | € 0.78 | | |
| | } 5,84.18 | 5,32.00 | -52.18 |

Grant No. 49—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project —concl'd. 155

Of the total saving of Rs. 1,12.96 lakhs, a saving to the extent of Rs. 60.78 lakhs was attributed mainly to receipt of less quantity of equipment for power installation, curtailment of Irrigation programme due to its revision and less allocation of interest charges to capital during the year.

The reasons for the balance of the saving (Rs. 52.18 lakhs) were not furnished by the controlling officer.

(iv) In the following group head, the additional funds provided by reappropriation on the last day of the financial year proved excessive ; the reasons for the saving were not furnished by the controlling officer.

| | | Total Grant | Actual Expenditure. | Excess + Saving— |
|--|---------|-------------|---------------------|------------------|
| (In lakhs of rupees) | | | | |
| III—D.V.C.—BARRAGE AND IRRIGATION SYSTEM— | | | | |
| O | | } 7.54 | 4.41 | -3.13 |
| R | .. 7.54 | | | |

Grant No. 50—Capital Outlay on Public Works

| | | Total Grant or Appropriation. | Actual Expenditure. | Excess + Saving— |
|--|-----------------|-------------------------------|---------------------|------------------|
| | | Rs. | Rs. | Rs. |
| Major Head "103. Capital Outlay on Public Works". | | | | |
| Rs. | | | | |
| Voted— | | | | |
| Original | .. 12,02,44,000 | } 12,02,44,000 | 10,06,00,674 | -1,96,43,326 |
| Supplementary | .. | | | |
| Amount surrendered during the year (31st March, 1966). | | .. | .. | 1,51,06,611 |
| Charged— | | | | |
| Original | .. 1,000 | } 7,67,000 | 6,000 | -7,61,000 |
| Supplementary | 7,66,000 | | | |
| Amount surrendered during the year (31st March, 1966). | | .. | .. | 1,000 |

The expenditure shown in the charged appropriation does not include a sum of Rs. 3,56,389 met out of advance from the Contingency Fund, but not recouped to that Fund before the close of the year.

Notes and comments—

Voted Grant

(i) The saving of Rs. 1,96.43 lakhs formed 16.3 per cent. of the original provision. Out of the saving, a sum of Rs. 1,51.07 lakhs was only surrendered, but only on the 31st March, 1966.

(ii) Appreciable savings occurred under this Grant in the preceding five years also, vide page 139 of Appropriation Accounts, 1964-65.

(iii) In the following group heads, the provision was not utilised wholly or to a substantial extent. Of the total saving of Rs. 256.48 lakhs, reasons for Rs. 125.66 lakhs were not furnished by the controlling authorities. The balance (Rs. 1,30.82 lakhs) was attributed to slow progress of works owing to non-receipt of building materials (Rs. 2.84 lakhs), non-finalisation of plans, estimates and scrutiny reports (Rs. 72.59 lakhs) and taking the total estimated value of the work as 'provision' for the year instead of providing for only the estimated requirement for the year (Rs. 55.39 lakhs).

| Serial No. | Group head. | Original Provision. | Saving | Percentage of the saving to the original provision. |
|------------|-------------|---------------------|--------|---|
|------------|-------------|---------------------|--------|---|

(In lakhs of rupees)

A—ORIGINAL WORKS—
BUILDINGS—

| | | | | |
|----|----------------------------------|---------|----------|------|
| 1. | A5—General Administration | 66.86 | 39.78 | 59.5 |
| 2. | A6—Administration of Justice | 15.70 | 10.48 | 66.8 |
| 3. | A8—Police | 1,15.69 | 48.93 | 42.3 |
| 4. | A10—Medical | 10.85 | 10.85(a) | 100 |
| 5. | B—Original Works—Communications. | 51.06 | 17.72 | 34.7 |
| 6. | C—Original Works—Miscellaneous. | 4.40 | 4.40(b) | 100 |

E—DEVELOPMENT SCHEMES—

(a) Third Five-Year Plan—

(i) Development of State Roads—

| | | | | |
|-----|--|-------|---------|------|
| 7. | E(i)(a) Original Works—Buildings. | 2.45 | 2.01 | 82 |
| 8. | E(i)(e) Establishment for Special Roads Development. | 20.00 | 2.14 | 10.7 |
| 9. | E(i)(f) Tools and Plant .. | 56.02 | 11.62 | 20.7 |
| 10. | E(i)(g) Tools and Plant for Special Roads Development. | 2.94 | 2.94(c) | 100 |

There appeared minus expenditure of Rs. 1.35 lakhs in (a), Rs. 0.15 lakh in (b), and Rs. 0.44 lakh in (c). This was due to return of store materials and equipment issued in previous years to works.

| Serial No. | Group head. | Original Provision | Saving | Percentage of the saving to the original provision. |
|------------|-------------|--------------------|--------|---|
|------------|-------------|--------------------|--------|---|

(In lakhs of rupees)

E—DEVELOPMENT SCHEMES—**(a) Third Five-Year Plan—****(ii) Other Development Schemes—**

| | | | | |
|-----|--|-------|-------|------|
| 11. | E(a)(ii)3—Public Health .. | 6.25 | 3.91 | 62.6 |
| 12. | E(a)(ii)4—Agriculture .. | 5.86 | 4.14 | 70.6 |
| 13. | E(a)(ii)6—Animal Husbandry | 19.55 | 6.29 | 32.2 |
| 14. | E(a)(ii)7—Industries—Industries. | 31.87 | 18.27 | 57.3 |
| 15. | E(a)(ii)8—Industries—Cottage Industries. | 10.88 | 6.79 | 62.4 |

E(b)—Centrally-sponsored Schemes

| | | | | |
|-----|-----------------------------|-------|-------|------|
| 16. | E(b)6—Industries—Industries | 35.15 | 30.81 | 87.7 |
| 17. | E(b)8—Public Works .. | 67.00 | 35.40 | 52.8 |

(iv) In following group heads the additional funds provided by reappropriation in March, 1966 proved largely excessive.

| Total Grant | Actual Expenditure. | Excess + Saving— |
|-------------|---------------------|------------------|
|-------------|---------------------|------------------|

(In lakhs of rupees)

**A—ORIGINAL WORKS—
BUILDINGS—****A.16—Miscellaneous Departments—**

| | | | | | |
|---|----|------|---------|------|-------|
| O | .. | 6.92 | } 12.71 | 7.81 | -4.90 |
| R | .. | 5.79 | | | |

A.17—Public Works—

| | | | | | |
|---|----|------|---------|------|-------|
| O | .. | 8.20 | } 11.47 | 8.34 | -3.13 |
| R | .. | 3.27 | | | |

| | | | Total Grant | Actual Expenditure | Excess+ Saving— |
|--|----|---------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| E—DEVELOPMENT SCHEMES— | | | | | |
| (a) Third Five-Year Plan— | | | | | |
| (ii) Other Development Schemes— | | | | | |
| E(a)(ii)2—Medical— | | | | | |
| O | .. | 1,40·10 | 1,52·51 | 1,40·33 | -12·18 |
| R | .. | 12·41 | | | |
| E(b)—Centrally-sponsored Schemes— | | | | | |
| E(b)1—Education— | | | | | |
| O | .. | 2·50 | 4·40 | 3·40 | -1·00 |
| R | .. | 1·90 | | | |

Reasons for the final saving in the foregoing group heads were not furnished by the controlling officer.

(v) In the following case, the additional funds provided by reappropriation proved inadequate :

E—DEVELOPMENT SCHEMES—

(a) Third Five-Year Plan—

(ii) Other Development Schemes—

E(a)(ii)1—Education—

| | | | | | |
|---|----|-------|-------|-------|--------|
| O | .. | 36·59 | 74·58 | 85·25 | +10·67 |
| R | .. | 37·99 | | | |

The reasons for the final excess were not furnished by the controlling officer.

(vi) *Review of Establishment and Tools and Plant Charges of the Public Works (Roads) Department.*—The gross Establishment and Tools and Plant Charges booked under the grant during the year 1965-66 amounted to Rs. 65·80 lakhs and Rs. 43·9d lakhs respectively which formed 14·2 per cent. and 9·5 per cent. respectively of the total works outlay of Rs. 4,62·80 lakhs.

Amounts of Rs. 17·65 lakhs and Rs. 3·76 lakhs were recovered during the year on account of Establishment and Tools and Plant Charges respectively for works done on behalf of private bodies, other departments and Government.

The net Establishment and Tools and Plant Charges thus stood at Rs. 48·15 lakhs and Rs. 40·19 lakhs which formed 10·4 and 8·7 per cent. respectively of the total works outlay.

The following table shows the figures of such charges for the years 1963-64 to 1965-66 and their percentages to the total works outlay for the respective years—

| Year | Works outlay | Establishment charges | Percentage to works outlay | Tools and Plant charges | Percentage to works outlay |
|----------------------|--------------|-----------------------|----------------------------|-------------------------|----------------------------|
| (In lakhs of rupees) | | | | | |
| 1963-64 | 4,13.82 | 32.54 | 7.9 | 27.02 | 6.5 |
| 1964-65 | 5,02.02 | 42.29 | 8.4 | 36.41 | 7.3 |
| 1965-66 | 4,62.80 | 48.15 | 10.4 | 40.19 | 8.7 |

(vii) *Suspense*—Government of West Bengal have been following the 'Net System of Voting' for "Suspense" transactions. The expenditure in the voted section of the grant includes a sum of Rs. 5,38.17 lakhs (gross) booked under the group head "F—Suspense". This head accommodates interim transactions for purchase and supply of materials for construction of roads, etc. The nature and accounting procedure of the transactions under the head "Suspense" have been explained at pages 113-114 Note (XII) below Grant No. "33—Irrigation".

The transactions under each unit of "Suspense" during 1965-66 are given below :

| Units | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|--|-----------------|------------------------|-------------------------|---------------|-----------------|
| (In lakhs of rupees) | | | | | |
| Purchases .. | -3,52.36 | 3,92.01 | 4,39.84 | -47.83 | -4,00.19 |
| Miscellaneous Public Works Advances .. | 50.27 | 27.64 | 17.18 | 10.46 | 60.73 |
| Stock .. | 73.38 | 1,18.52 | 1,14.04 | 4.48 | 77.86 |
| Total .. | -2,28.71 | 5,38.17 | 5,71.06 | -32.89 | -2,61.60 |

Charged Appropriation

(i) In view of the saving of Rs. 7.61 lakhs in the Appropriation, the supplementary provision of Rs. 7.66 lakhs obtained on the 30th March, 1966, for payment of compensation awarded by Tribunals proved almost unnecessary. A sum of Rs. 0.01 lakh only was surrendered out of the available saving of Rs. 7.61 lakhs.

(ii) Saving in the Appropriation occurred mainly under the following group heads, the reasons for which were not furnished by the controlling officer.

| | Total | Actual | Excess+ |
|--|----------------|--------------|---------|
| | Appropriation. | Expenditure. | Saving— |

(In lakhs of rupees)

E—DEVELOPMENT SCHEMES

(a) Third Five-Year Plan.—

(ii) Other Development Schemes—

E(a)-(ii)1—Education—

| | | | | | | |
|---|----|------|---|------|----|-------|
| O | .. | .. | } | 4.14 | .. | -4.14 |
| S | .. | 4.14 | | | | |

**A—ORIGINAL WORKS—
BUILDINGS—**

A.5—General Administration—

| | | | | | | |
|---|----|-------|---|------|----|-------|
| O | .. | 0.01 | } | 2.68 | .. | -2.68 |
| S | .. | 2.68 | | | | |
| R | .. | -0.01 | | | | |

Grant No. 51—Capital Outlay on Schemes of Government Trading

| | Total Grant or Appropriation. | Actual Expenditure. | Excess+ Saving— |
|--|-------------------------------------|------------------------|--------------------|
| | Rs. | Rs. | Rs. |

**Major Head "124—Capital Outlay
on Schemes of Government Trading".**

| | | | | | | |
|--|----|--------------|---|----------------|--------------|---------------|
| Rs. | | | | | | |
| Voted— | | | | | | |
| Original | .. | 62,88,44,000 | } | 1,11,65,87,000 | 77,92,02,460 | -33,73,84,540 |
| Supplementary | .. | 48,77,43,000 | | | | |
| Amount surrendered during the year (31st March, 1966) | | | | .. | .. | 72,00,592 |
| Charged— | | | | | | |
| Original | .. | 20,000 | } | 20,000 | 9,102 | -10,898 |
| Supplementary | .. | .. | | | | |
| Amount surrendered during the year | | | | .. | .. | Nil |

Notes and comments—

Voted Grant

(i) Out of the saving of Rs. 33,73.85 lakhs, only a sum of Rs. 72.01 lakhs (2 per cent. of the saving) was surrendered and that too on the 31st March, 1966.

Savings occurred under this grant during the previous two years also as indicated below :

| Year | Provision | Saving | Percentage of saving to the provision. |
|----------------------|-----------|---------|--|
| (In lakhs of rupees) | | | |
| 1963-64 | 29,05.34 | 3,15.77 | 10.2 |
| 1964-65 | 44,04.39 | 7,19.62 | 16.3 |

(ii) The saving in 1965-66 occurred mainly under the following group heads :

| | Total provision. | Actual Expenditure. | Excess+ Saving— |
|---|------------------|---------------------|-----------------|
| (In lakhs of rupees) | | | |
| 1. A—Grain Purchase Schemes— | | | |
| A(a)—Purchase of foodgrains other than wheat— | | | |
| O .. | 49,99.80 | 83,67.57 | 50,78.87 |
| S .. | 35,30.00 | | |
| R .. | —1,62.23 | | |
| | | | —32,88.70 |

The total saving of Rs. 34,50.93 lakhs forming 97.8 per cent. of the supplementary provision was stated to be due to :

- (i) non-adjustment of the cost of rice/paddy procured in the districts as a result of late receipt of accounts from the district offices (Rs. 18,37.26 lakhs), and
- (ii) short-fall in procurement of rice/paddy from internal sources (Rs. 16,13.67 lakhs).

2. D—Development Schemes—

Other Schemes—

Establishment of Brick Factories—

| | | | | |
|------|--------|-------|-------|-------|
| O .. | 76.82 | 19.86 | 11.70 | —8.16 |
| R .. | —56.96 | | | |

The total saving of Rs. 65.12 lakhs forming 84.8 per cent. of the original provision was stated to be due mainly to :

- (i) delay in commissioning the brick plant—Palta phase (1) Rs 17.90 lakhs), and

162 Grant No. 51—Capital Outlay on Schemes of Government Trading—concl'd.

(ii) non-finalisation of contracts for supply and erection of other brick plants with foreign contractors (Rs. 39.07 lakhs).

In the previous year also, the saving under this head was Rs. 10.55 lakhs (43.1 per cent. of the provision).

(iii) In the following case, although the increased expenditure was foreseen by the department and shown in the final grant statement, additional funds were not provided :

| | Total Grant | Actual Expenditure. | Excess + Saving— |
|---|----------------------|------------------------|---------------------|
| | (In lakhs of rupees) | | |
| A—GRAIN PURCHASE SCHEMES— | | | |
| A(e)—Scheme for supply of foodstuff to the staff under Cinchona Plan- tation | | | |
| | 4.00 | 7.83 | +3.83 |

Public Debt (All Charged)

| | Total Appropriation Rs. | Actual Expenditure Rs. | Excess + Saving— Rs. |
|--|-------------------------------|------------------------------|----------------------------|
| Major Head "Debt raised in India" | | | |
| | Rs. | | |
| <i>Original ..</i> | 28,07,57,000 | } 29,28,12,000 | 15,24,25,500 —14,03,86,500 |
| <i>Supplementary ..</i> | 1,20,55,000 | | |
| <i>Amount surrendered during the year (31st March, 1966)</i> | | .. | .. 14,10,23,930 |

Notes and comments—

(i) In view of the saving of Rs. 14,03.87 lakhs (47.9 per cent. of the total provision), the supplementary grant obtained on the 30th March, 1966 proved unnecessary.

(ii) The saving occurred mainly under the following group heads—

(In lakhs of rupees)

**A.II—Floating Debt—Treasury
Bills—Other Floating Loans—**

**(a) Cash credit advance from State
Bank of India—**

| | | | | |
|------|-----------|-----------|---------|----|
| O .. | 12,00.00 | } 2,00.00 | 2,00.00 | .. |
| R .. | —10,00.00 | | | |

The saving of Rs. 10,00 lakhs in the original provision (83.3 per cent.) was stated to be due to taking less advances from the State Bank of India for financing procurement of rice and paddy.

During 1964-65 also, there was a saving of Rs. 2,00 lakhs in the original provision of Rs. 6,00 lakhs (25 per cent.) and during the four previous years ending 1963-64, the entire provision of Rs.4,00 lakhs made in each year under this group head remained wholly unutilised. In all these years, the reasons for the savings were given as "the situation did not demand drawal of such advances".

| A.III—Loans from Central Government (excluding loans for Community Development Project, etc., and displaced persons)— | | Total Appropriation | Actual Expenditure | Excess + Saving — | |
|---|----|----------------------|--------------------|-------------------|---------|
| | | (In lakhs of rupces) | | | |
| O | .. | 15,73.38 | } 12,86.06 | } 12,91.61 | } +5.55 |
| S | .. | 1,20.55 | | | |
| R | .. | —4,07.87 | | | |

The net saving was Rs. 4,02.32 lakhs (23.8 per cent. of the total provision). This was stated to be mainly due to less repayment by the State Government of Central Government loans to the extent of short-fall in the assistance received from the latter towards expenditure on Development Schemes during the year (Rs. 214.01 lakhs) and deferment of repayment of certain loans to the extent of Rs.1,88.33 lakhs with the approval of the Government of India.

(iii) In the following group head the provision was not utilised wholly :

A. IV (f)—Loans from Heavy Engineering Corporation—

| | | | | | |
|---|----|-------|------|------|------|
| O | .. | 1.75 | } .. | } .. | } .. |
| R | .. | —1.75 | | | |

The reasons for the non-utilisation of the entire provision was stated to be due to non-repayment of loan because of non-finalisation of the terms and conditions of the loans by the Heavy Engineering Corporation.

Grant No. 53—Loans and Advances by State and Union Territory Governments (All Voted)

| Major Heads "Loans to Local Funds, Private Parties, etc." and "Loans to Government Servants." | | Total Grant | Actual Expenditure | Excess + Saving — | |
|---|----|--------------|--------------------|-------------------|----------------|
| Rs. | | Rs. | Rs. | Rs. | |
| Original | .. | 20,65,93,000 | } 25,68,85,000 | } 24,31,03,741 | } —1,37,81,259 |
| Supplementary | .. | 5,02,92,000 | | | |
| Amount surrendered during the year March, 1966) | | .. | .. | 78,64,189 | |

164 **Grant No. 53—Loans and Advances by the State and Union Territory Governments —concl'd.**

Notes and comments—

(i) Out of the saving of Rs.1,37.81 lakhs in the Grant, only a sum of Rs.78.64 lakhs was surrendered and that too on the 31st March, 1966.

(ii) The saving of Rs.1,37.81 lakhs formed 27.4 per cent. of the supplementary grant of Rs.5,02.92 lakhs obtained on the 30th March, 1966; in view of this the supplementary grant proved largely excessive.

(iii) In the following group head the supplementary provision proved much in excess of requirements :

Major Head “Loans to Local Funds, Private Parties, etc.”

(In lakhs of rupees)

E—ADVANCES TO CULTIVATORS—

| | | | | | | |
|---|----|--------|---|---------|---------|-------|
| O | .. | 99.00 | } | 1,00.38 | 1,00.95 | +0.57 |
| S | .. | 13.00 | | | | |
| R | .. | —11.62 | | | | |

The net saving of Rs.11.05 lakhs, (85 per cent. of the supplementary provision) was stated to be due mainly to lack of sufficient demand from the cultivators for loans under the Scheme “Loans under the scheme for distribution of chemical fertilisers”.

H—(c) Centrally-sponsored Schemes—

| | | | | | | |
|---|----|---------|---|---------|---------|--------|
| O | .. | 1,28.04 | } | 1,87.52 | 1,63.18 | —24.34 |
| S | .. | 65.00 | | | | |
| R | .. | —5.52 | | | | |

The the total saving of Rs.29.86 lakhs forming 45.9 per cent. of the supplementary provision was attributed mainly to :

- sanction of less loans under the scheme “Loans for setting up of units for processing Agricultural Produces” due to National Co-operative Development Corporation not approving the pattern of assistance for conventional type of rice mills (Rs.5.37 lakhs),
- non-processing of all loan cases in connection with the scheme “Loans for rehabilitation of displaced goldsmiths” due to deployment of the District Gold staff in food procurement drive (Rs.3.91 lakhs),
- less drawal of loan by the Calcutta Improvement Trust and the Howrah Improvement Trust due to their failure to qualify for the loan on account of slow progress of work (Rs.3.52 lakhs),
- non-drawal of loan under the scheme Loans under subsidised Industrial Housing Scheme—Private Employers “Project” due to reduction of the size of the project (Rs.2.96 lakhs),

(e) non-drawal of loan under the scheme "Loans under project for intensive development of small industries in rural areas" due to delay in processing the cases of the applicants (Rs. 2.00 lakhs), and

(f) less demand for loans under the scheme "Village Housing Projects" due to lack of response from the people (Rs.1.17 lakhs).

The reasons for the balance saving (Rs. 10 lakhs) were not furnished by the controlling authority.

(iv) In the following group head reduction of provision by re-appropriation made on the 31st March, 1966 proved, largely excessive :

| | | | Total Grant | Actual Expenditure | Excess + Saving — |
|--|----|-------|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | | | |
| H(b) Centrally-sponsored Schemes (Committed Expenditure)— | | | | | |
| O | .. | 9.75 | 13.52 | 18.06 | + 4.54 |
| S | .. | 11.24 | | | |
| R | .. | —7.47 | | | |

The reason for the reduction of provision by 7.47 lakhs was stated to be non-finalisation of several urban schemes taken up for execution during the Second Plan period. The reasons for the final excess were not furnished by the controlling officer.

(v) In the following group heads, the provision was not utilised wholly or to a substantial extent :

C—LOANS TO DISTRICT AND OTHER LOCAL FUNDS COMMITTEES—

| | | | |
|---|----|-------|---|
| O | .. | 1.00 | } |
| R | .. | —1.00 | |

Non-utilisation of the provision was stated to be due to non-receipt of application for loan from the Panchayat Raj bodies during the year.

D—LOANS TO ARTISANS (Rehabilitation Programme)—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 1.50 | } | 0.03 | 0.02 | —0.01 |
| R | .. | —1.47 | | | | |

The total saving of Rs. 1.48 lakhs was stated to be due to absence of demand for distribution of loans from the distressed artisans.

Statement showing Grant-wise details of recoveries adjusted

(Referred to in the Summary of

| Serial No. | Number and name of Grant or Appropriation | Budget Estimate |
|------------|---|-----------------|
| | | Rs. |
| 1. | 2—Land Revenue | 12,78,000 |
| 2. | 7—Stamp | 66,000 |
| 3. | 8—Registration Fees | 5,000 |
| 4. | 11—Parliament, State and Union Territory Legislatures .. | 7,75,000 |
| 5. | 12—General Administration | 3,04,000 |
| 6. | 13—Administration of Justice | 4,000 |
| 7. | 14—Jails | 14,10,000 |
| 8. | 15—Police | 69,43,000 |
| 9. | 17—Miscellaneous Departments—Excluding Fire Services.. | 34,000 |
| 10. | 19—Education | 1,64,84,000 |
| 11. | 20—Medical | 1,92,80,000 |
| 12. | 21—Public Health | 45,00,000 |
| 13. | 22—Agriculture—Agriculture | 7,90,000 |
| 14. | 24—Animal Husbandry | 2,82,32,000 |
| 15. | 25—Co-operation | |
| 16. | 26—Industries—Industries | 28,61,000 |
| 17. | 27—Industries—Cottage Industries | .. |
| 18. | 28—Industries—Cinchona | 5,75,000 |
| 19. | 29—Community Development Projects, etc. | 1,00,000 |
| 20. | 30—Labour and Employment | 2,42,31,000 |
| 21. | 32—Miscellaneous Social and Developmental Organisations— Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes. | 32,56,000 |
| 22. | 33—Irrigation | 12,90,000 |

in reduction of expenditure in the Accounts for 1965-66

Appropriation Accounts at page 10)

| Revised Estimate | Actuals | Actual compared with | | | |
|------------------|-------------|--------------------------|-------------------|---------------------------|-------------------|
| | | Budget Estimate More+ | Estimate Less— | Revised Estimate More+ | Estimate Less— |
| Rs. | Rs. | Rs. | | Rs. | |
| 14,37,000 | 10,10,741 | —2,67,259 | | —4,26,259 | |
| 75,000 | 74,710 | +8,710 | | —290 | |
| 5,000 | 4,995 | —5 | | —5 | |
| 6,54,000 | 6,53,500 | —1,21,500 | | —500 | |
| 3,04,000 | 2,57,700 | —46,300 | | —46,300 | |
| 4,000 | 4,000 | .. | | .. | |
| 13,20,000 | 10,68,786 | —3,41,214 | | —2,51,214 | |
| 83,43,000 | 83,40,322 | +13,97,322 | | —2,678 | |
| 63,000 | 62,255 | +28,255 | | - 745 | |
| 15,24,000 | 1,51,88,888 | —12,95,112 | | +1,36,64,888 | |
| 2,07,59,000 | 1,74,68,633 | 18,11,367 | | — 32,90,367 | |
| 1,59,08,000 | 2,75,64,536 | +2,30,64,536 | | +1,16,56,536 | |
| ..40,000 | 3,63,937 | 4,35,063 | | —1,76,063 | |
| 4.03.78,200 | 3,47,91,475 | + 65,59,475 | | —55,86,725 | |
| .. | 2,540 | + 2,540 | | +2,540 | |
| 29,39,000 | 11,86,521 | — 16,74,479 | | —17,52,479 | |
| 15,000 | .. | .. | | —15,000 | |
| 2,56,000 | 3,50,378 | —2,24,622 | | +94,378 | |
| 4,00,000 | 12,08,291 | +11,08,291 | | +8,08,291 | |
| 2,39,10,000 | | —2,42,31,900 | | —2,39,10,000 | |
| 26.92,000 | 30,12,025 | —2,43,975 | | +3,20,025 | |
| 1,14,68,000 | 2,27,19,186 | +2,14,29,186 | | +1,12,51,186 | |

Statement showing Grant-wise details of recoveries adjusted

(Referred to in the Summary of

| Serial No. | Number and name of Grant or Appropriation | Budget Estimate |
|--------------------|---|---------------------|
| | | Rs |
| 23 | 34—Public Works— Voted | 8,38,72,000 |
| | Charged | 1,00,000 |
| 24. | 35—Greater Calcutta Development Schemes | .. |
| 25. | 36—Ports and Pilotage | 40,000 |
| 26. | 37—Road and Water Transport Schemes .. . | |
| 27. | 38—Famine Relief | 4,25,000 |
| 28. | 39—Pensions and Other Retirement Benefits.. .. | 4,50,000 |
| 29. | 41—Stationery and Printing .. . | 7,10,000 |
| 30. | 42—Forest | 16,58,000 |
| 31. | 44—Miscellaneous— Other Miscellaneous Expenditure . | 85,00,000 |
| 32. | 45—Miscellaneous—Expenditure on Displaced Persons— | |
| | Voted | 2,53,05,000 |
| | Charged | 2,000 |
| 33. | 48—Expenditure connected with the National Emergency | 1,75,62,000 |
| 34. | 49—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project. | 6,44,96,000 |
| 35. | 50—Capital Outlay on Public Works | 32,00,000 |
| 36. | 51—Capital Outlay on Schemes of Government Trading .. | 66,24,86,000 |
| Total | { Voted | 98,12,27,000 |
| | { Charged | 1,02,000 |
| Grand Total | | 98,13,29,000 |

In reduction of expenditure in the Accounts for 1965-66

Appropriation Accounts at page 10)

| Revised Estimate | Actuals | Actual compared with | | | |
|-----------------------|-----------------------|----------------------|--------|----------------------|--------|
| | | Budget Estimate | | Revised Estimate | |
| | | More+ | Less— | More+ | Less— |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 11,01,49,000 | 13,20,00,642 | +4,81,28,642 | | +2,18,51,642 | |
| 1,00,000 | 94,207 | | -5,793 | | -5,793 |
| .. | 9,55,476 | +9,55,476 | | +9,55,476 | |
| 40,000 | 1,10,921 | +70,921 | | +70,921 | |
| 23,12,000 | 23,20,988 | +23,20,988 | | +8,988 | |
| 89,84,000 | 80,00,000 | +75,75,000 | | -9,84,000 | |
| 4,00,000 | 4,96,562 | +46,562 | | +96,562 | |
| 6,23,000 | 1,41,696 | -5,68,304 | | -4,81,304 | |
| 13,51,000 | 11,21,584 | -5,36,416 | | -2,29,416 | |
| 2,51,84,000 | 1,36,21,631 | +50,25,631 | | -1,15,62,369 | |
| 2,92,28,000 | 1,57,23,488 | -95,81,512 | | -1,35,04,512 | |
| 4,000 | .. | -2,000 | | -4,000 | |
| 2,13,59,000 | 37,20,531 | -1,38,41,469 | | -1,76,38,469 | |
| 6,06,66,000 | 5,32,05,419 | -1,12,90,581 | | -74,60,581 | |
| 36,87,000 | 37,43,207 | +5,43,207 | | +56,207 | |
| 1,17,34,45,000 | 86,15,50,448 | +19,90,64,448 | | -31,18,94,552 | |
| 1,57,04,22,200 | 1,23,20,46,012 | +25,08,19,012 | | -33,83,76,188 | |
| 1,04,000 | 94,207 | -7,793 | | -9,793 | |
| 1,57,05,26,200 | 1,23,21,40,219 | +25,08,11,219 | | -33,83,85,981 | |